

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 23

97TH GENERAL ASSEMBLY

2013

0336S.06T

AN ACT

To repeal sections 32.087, 33.080, 64.196, 67.1010, 71.285, 99.845, 137.090, 137.095, 137.720, 137.1018, 144.010, 144.020, 144.021, 144.030, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.605, 144.610, 144.613, 144.615, 169.270, 169.291, 169.301, 169.324, 169.350, 184.800, 184.805, 184.810, 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.850, 184.865, 198.345, 302.302, 302.341, 360.045, 374.150, 476.385, and 577.041, RSMo, and 302.060 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, merged with conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.060 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, ninety-sixth general assembly, second regular session, and section 302.304 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.304 as enacted by conference committee substitute for house committee substitute for senate committee substitute for senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, and section 302.309 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 1402, ninety-sixth general

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

assembly, second regular session, and section 302.309 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.525 as enacted by conference committee substitute for house committee substitute no. 2 for senate committee substitute for senate bill no. 480, ninety-sixth general assembly, second regular session, and section 302.525 as enacted by conference committee substitute for house committee substitute for senate committee substitute for senate bills nos. 930 & 947, ninety-fourth general assembly, second regular session, and to enact in lieu thereof sixty new sections relating to taxation, with penalty provisions, an emergency clause for certain sections, and an effective date for certain sections.

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

Section A. Sections 32.087, 33.080, 64.196, 67.1010, 71.285, 99.845, 2 137.090, 137.095, 137.720, 137.1018, 144.010, 144.020, 144.021, 144.030, 144.069, 3 144.071, 144.440, 144.450, 144.455, 144.525, 144.605, 144.610, 144.613, 144.615, 4 169.270, 169.291, 169.301, 169.324, 169.350, 184.800, 184.805, 184.810, 184.815, 5 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.850, 184.865, 198.345, 6 302.302, 302.341, 360.045, 374.150, 476.385, and 577.041, RSMo, and 302.060 as 7 enacted by conference committee substitute for senate substitute for senate 8 committee substitute for house committee substitute for house bill no. 1402, 9 merged with conference committee substitute for house committee substitute no. 10 2 for senate committee substitute for senate bill no. 480, ninety-sixth general 11 assembly, second regular session, and section 302.060 as enacted by conference 12 committee substitute for senate substitute for senate committee substitute for 13 house committee substitute for house bill no. 1402, ninety-sixth general assembly, 14 second regular session, and section 302.304 as enacted by conference committee 15 substitute for house committee substitute no. 2 for senate committee substitute 16 for senate bill no. 480, ninety-sixth general assembly, second regular session, and 17 section 302.304 as enacted by conference committee substitute for house 18 committee substitute for senate committee substitute for senate bills nos. 930 & 19 947, ninety-fourth general assembly, second regular session, and section 302.309 20 as enacted by conference committee substitute for senate substitute for senate 21 committee substitute for house committee substitute for house bill no. 1402, 22 ninety-sixth general assembly, second regular session, and section 302.309 as 23 enacted by conference committee substitute for house committee substitute no. 2

24 for senate committee substitute for senate bill no. 480, ninety-sixth general
25 assembly, second regular session, and section 302.525 as enacted by conference
26 committee substitute for house committee substitute no. 2 for senate committee
27 substitute for senate bill no. 480, ninety-sixth general assembly, second regular
28 session, and section 302.525 as enacted by conference committee substitute for
29 house committee substitute for senate committee substitute for senate bills nos.
30 930 & 947, ninety-fourth general assembly, second regular session, are repealed
31 and sixty new sections enacted in lieu thereof, to be known as sections 32.087,
32 33.080, 33.295, 64.196, 67.1010, 67.1020, 67.1368, 71.285, 77.675, 92.387, 94.1060,
33 99.845, 137.090, 137.095, 137.720, 137.1018, 144.010, 144.020, 144.021, 144.030,
34 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.605, 144.610, 144.613,
35 144.615, 169.270, 169.291, 169.301, 169.324, 169.350, 184.800, 184.805, 184.810,
36 184.815, 184.820, 184.827, 184.830, 184.835, 184.840, 184.845, 184.847, 184.850,
37 184.865, 198.345, 302.060, 302.302, 302.304, 302.309, 302.341, 302.525, 360.045,
38 374.150, 476.385, 577.041, and 1, to read as follows:

32.087. 1. Within ten days after the adoption of any ordinance or order
2 in favor of adoption of any local sales tax authorized under the local sales tax law
3 by the voters of a taxing entity, the governing body or official of such taxing
4 entity shall forward to the director of revenue by United States registered mail
5 or certified mail a certified copy of the ordinance or order. The ordinance or order
6 shall reflect the effective date thereof.

7 2. Any local sales tax so adopted shall become effective on the first day
8 of the second calendar quarter after the director of revenue receives notice of
9 adoption of the local sales tax, except as provided in subsection 18 of this section,
10 **and shall be imposed on all transactions on which the Missouri state**
11 **sales tax is imposed.**

12 3. Every retailer within the jurisdiction of one or more taxing entities
13 which has imposed one or more local sales taxes under the local sales tax law
14 shall add all taxes so imposed along with the tax imposed by the sales tax law of
15 the state of Missouri to the sale price and, when added, the combined tax shall
16 constitute a part of the price, and shall be a debt of the purchaser to the retailer
17 until paid, and shall be recoverable at law in the same manner as the purchase
18 price. The combined rate of the state sales tax and all local sales taxes shall be
19 the sum of the rates, multiplying the combined rate times the amount of the sale.

20 4. The brackets required to be established by the director of revenue
21 under the provisions of section 144.285 shall be based upon the sum of the
22 combined rate of the state sales tax and all local sales taxes imposed under the

23 provisions of the local sales tax law.

24 5. **(1)** The ordinance or order imposing a local sales tax under the local
25 sales tax law shall impose **a tax** upon all [sellers a tax for the privilege of
26 engaging in the business of selling tangible personal property or rendering
27 taxable services at retail] **transactions upon which the Missouri state sales**
28 **tax is imposed** to the extent and in the manner provided in sections 144.010 to
29 144.525, and the rules and regulations of the director of revenue issued pursuant
30 thereto; except that the rate of the tax shall be the sum of the combined rate of
31 the state sales tax or state highway use tax and all local sales taxes imposed
32 under the provisions of the local sales tax law.

33 **(2)** Notwithstanding any other provision of law to the contrary,
34 local taxing jurisdictions, except those in which voters previously have
35 approved a local use tax under section 144.757, shall have placed on the
36 ballot on or after the general election in November 2014, but no later
37 than the general election in November 2016, whether to repeal
38 application of the local sales tax to the titling of motor vehicles,
39 trailers, boats, and outboard motors that are subject to state sales tax
40 under section 144.020 and purchased from a source other than a
41 licensed Missouri dealer. The ballot question presented to the local
42 voters shall contain substantially the following language:

43 Shall the (local jurisdiction's name) discontinue
44 applying and collecting the local sales tax on the titling of motor
45 vehicles, trailers, boats, and outboard motors that were purchased from
46 a source other than a licensed Missouri dealer? Approval of this
47 measure will result in a reduction of local revenue to provide for vital
48 services for (local jurisdiction's name) and it will place
49 Missouri dealers of motor vehicles, outboard motors, boats, and trailers
50 at a competitive disadvantage to non-Missouri dealers of motor
51 vehicles, outboard motors, boats, and trailers.

52 ☐ YES ☐ NO

53 If you are in favor of the question, place an "X" in the box opposite
54 "YES". If you are opposed to the question, place an "X" in the box
55 opposite "NO".

56 **(3)** If the ballot question set forth in subdivision (2) of this
57 subsection receives a majority of the votes cast in favor of the proposal,
58 or if the local taxing jurisdiction fails to place the ballot question
59 before the voters on or before the general election in November 2016,

60 the local taxing jurisdiction shall cease applying the local sales tax to
61 the titling of motor vehicles, trailers, boats, and outboard motors that
62 were purchased from a source other than a licensed Missouri dealer.

63 (4) In addition to the requirement that the ballot question set
64 forth in subdivision (2) of this subsection be placed before the voters,
65 the governing body of any local taxing jurisdiction that previously had
66 imposed a local use tax on the use of motor vehicles, trailers, boats, and
67 outboard motors may, at any time, place a proposal on the ballot at any
68 election to repeal application of the local sales tax to the titling of
69 motor vehicles, trailers, boats, and outboard motors purchased from a
70 source other than a licensed Missouri dealer. If a majority of the votes
71 cast by the registered voters voting thereon are in favor of the proposal
72 to repeal application of the local sales tax to such titling, then the local
73 sales tax shall no longer be applied to the titling of motor vehicles,
74 trailers, boats, and outboard motors purchased from a source other
75 than a licensed Missouri dealer. If a majority of the votes cast by the
76 registered voters voting thereon are opposed to the proposal to repeal
77 application of the local sales tax to such titling, such application shall
78 remain in effect.

79 (5) In addition to the requirement that the ballot question set
80 forth in subdivision (2) of this subsection be placed before the voters
81 on or after the general election in November 2014, and on or before the
82 general election in November 2016, whenever the governing body of any
83 local taxing jurisdiction imposing a local sales tax on the sale of motor
84 vehicles, trailers, boats, and outboard motors receives a petition, signed
85 by fifteen percent of the registered voters of such jurisdiction voting
86 in the last gubernatorial election and calling for a proposal to be
87 placed on the ballot at any election to repeal application of the local
88 sales tax to the titling of motor vehicles, trailers, boats, and outboard
89 motors purchased from a source other than a licensed Missouri dealer,
90 the governing body shall submit to the voters of such jurisdiction a
91 proposal to repeal application of the local sales tax to such titling. If a
92 majority of the votes cast by the registered voters voting thereon are
93 in favor of the proposal to repeal application of the local sales tax to
94 such titling, then the local sales tax shall no longer be applied to the
95 titling of motor vehicles, trailers, boats, and outboard motors
96 purchased from a source other than a licensed Missouri dealer. If a

97 majority of the votes cast by the registered voters voting thereon are
98 opposed to the proposal to repeal application of the local sales tax to
99 such titling, such application shall remain in effect.

100 (6) Nothing in this subsection shall be construed to authorize the
101 voters of any jurisdiction to repeal application of any state sales or use
102 tax.

103 (7) If any local sales tax on the titling of motor vehicles, trailers,
104 boats, and outboard motors purchased from a source other than a
105 licensed Missouri dealer is repealed, such repeal shall take effect on
106 the first day of the second calendar quarter after the election. If any
107 local sales tax on the titling of motor vehicles, trailers, boats, and
108 outboard motors purchased from a source other than a licensed
109 Missouri dealer is required to cease to be applied or collected due to
110 failure of a local taxing jurisdiction to hold an election pursuant to
111 subdivision (2) of this subsection, such cessation shall take effect on
112 March 1, 2017.

113 6. On and after the effective date of any local sales tax imposed under the
114 provisions of the local sales tax law, the director of revenue shall perform all
115 functions incident to the administration, collection, enforcement, and operation
116 of the tax, and the director of revenue shall collect in addition to the sales tax for
117 the state of Missouri all additional local sales taxes authorized under the
118 authority of the local sales tax law. All local sales taxes imposed under the local
119 sales tax law together with all taxes imposed under the sales tax law of the state
120 of Missouri shall be collected together and reported upon such forms and under
121 such administrative rules and regulations as may be prescribed by the director
122 of revenue.

123 7. All applicable provisions contained in sections 144.010 to 144.525
124 governing the state sales tax and section 32.057, the uniform confidentiality
125 provision, shall apply to the collection of any local sales tax imposed under the
126 local sales tax law except as modified by the local sales tax law.

127 8. All exemptions granted to agencies of government, organizations,
128 persons and to the sale of certain articles and items of tangible personal property
129 and taxable services under the provisions of sections 144.010 to 144.525, as these
130 sections now read and as they may hereafter be amended, it being the intent of
131 this general assembly to ensure that the same sales tax exemptions granted from
132 the state sales tax law also be granted under the local sales tax law, are hereby
133 made applicable to the imposition and collection of all local sales taxes imposed

134 under the local sales tax law.

135 9. The same sales tax permit, exemption certificate and retail certificate
136 required by sections 144.010 to 144.525 for the administration and collection of
137 the state sales tax shall satisfy the requirements of the local sales tax law, and
138 no additional permit or exemption certificate or retail certificate shall be
139 required; except that the director of revenue may prescribe a form of exemption
140 certificate for an exemption from any local sales tax imposed by the local sales tax
141 law.

142 10. All discounts allowed the retailer under the provisions of the state
143 sales tax law for the collection of and for payment of taxes under the provisions
144 of the state sales tax law are hereby allowed and made applicable to any local
145 sales tax collected under the provisions of the local sales tax law.

146 11. The penalties provided in section 32.057 and sections 144.010 to
147 144.525 for a violation of the provisions of those sections are hereby made
148 applicable to violations of the provisions of the local sales tax law.

149 12. (1) For the purposes of any local sales tax imposed by an ordinance
150 or order under the local sales tax law, all sales, except the sale of motor vehicles,
151 trailers, boats, and outboard motors **required to be titled under the laws of**
152 **the state of Missouri**, shall be deemed to be consummated at the place of
153 business of the retailer unless the tangible personal property sold is delivered by
154 the retailer or his agent to an out-of-state destination. In the event a retailer has
155 more than one place of business in this state which participates in the sale, the
156 sale shall be deemed to be consummated at the place of business of the retailer
157 where the initial order for the tangible personal property is taken, even though
158 the order must be forwarded elsewhere for acceptance, approval of credit,
159 shipment or billing. A sale by a retailer's agent or employee shall be deemed to
160 be consummated at the place of business from which he works.

161 (2) For the purposes of any local sales tax imposed by an ordinance or
162 order under the local sales tax law, **the sales tax upon the titling of all [sales**
163 **of] motor vehicles, trailers, boats, and outboard motors shall be [deemed to be**
164 **consummated] imposed at the rate in effect at the location of the residence**
165 **of the purchaser, and remitted to that local taxing entity**, and not at the
166 place of business of the retailer, or the place of business from which the retailer's
167 agent or employee works.

168 (3) For the purposes of any local tax imposed by an ordinance or under the
169 local sales tax law on charges for mobile telecommunications services, all taxes
170 of mobile telecommunications service shall be imposed as provided in the Mobile

171 Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as
172 amended.

173 13. Local sales taxes [imposed pursuant to the local sales tax law] **shall**
174 **not be imposed on the seller** [on the purchase and sale] of motor vehicles,
175 trailers, boats, and outboard motors [shall not be collected and remitted by the
176 seller,] **required to be titled under the laws of the state of Missouri**, but
177 shall be collected **from the purchaser** by the director of revenue at the time
178 application is made for a certificate of title, if the address of the applicant is
179 within a taxing entity imposing a local sales tax under the local sales tax law.

180 14. The director of revenue and any of his deputies, assistants and
181 employees who have any duties or responsibilities in connection with the
182 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,
183 or recording of funds which come into the hands of the director of revenue under
184 the provisions of the local sales tax law shall enter a surety bond or bonds
185 payable to any and all taxing entities in whose behalf such funds have been
186 collected under the local sales tax law in the amount of one hundred thousand
187 dollars for each such tax; but the director of revenue may enter into a blanket
188 bond covering himself and all such deputies, assistants and employees. The cost
189 of any premium for such bonds shall be paid by the director of revenue from the
190 share of the collections under the sales tax law retained by the director of
191 revenue for the benefit of the state.

192 15. The director of revenue shall annually report on his management of
193 each trust fund which is created under the local sales tax law and administration
194 of each local sales tax imposed under the local sales tax law. He shall provide
195 each taxing entity imposing one or more local sales taxes authorized by the local
196 sales tax law with a detailed accounting of the source of all funds received by him
197 for the taxing entity. Notwithstanding any other provisions of law, the state
198 auditor shall annually audit each trust fund. A copy of the director's report and
199 annual audit shall be forwarded to each taxing entity imposing one or more local
200 sales taxes.

201 16. Within the boundaries of any taxing entity where one or more local
202 sales taxes have been imposed, if any person is delinquent in the payment of the
203 amount required to be paid by him under the local sales tax law or in the event
204 a determination has been made against him for taxes and penalty under the local
205 sales tax law, the limitation for bringing suit for the collection of the delinquent
206 tax and penalty shall be the same as that provided in sections 144.010 to
207 144.525. Where the director of revenue has determined that suit must be filed

208 against any person for the collection of delinquent taxes due the state under the
209 state sales tax law, and where such person is also delinquent in payment of taxes
210 under the local sales tax law, the director of revenue shall notify the taxing entity
211 in the event any person fails or refuses to pay the amount of any local sales tax
212 due so that appropriate action may be taken by the taxing entity.

213 17. Where property is seized by the director of revenue under the
214 provisions of any law authorizing seizure of the property of a taxpayer who is
215 delinquent in payment of the tax imposed by the state sales tax law, and where
216 such taxpayer is also delinquent in payment of any tax imposed by the local sales
217 tax law, the director of revenue shall permit the taxing entity to join in any sale
218 of property to pay the delinquent taxes and penalties due the state and to the
219 taxing entity under the local sales tax law. The proceeds from such sale shall
220 first be applied to all sums due the state, and the remainder, if any, shall be
221 applied to all sums due such taxing entity.

222 18. If a local sales tax has been in effect for at least one year under the
223 provisions of the local sales tax law and voters approve reimposition of the same
224 local sales tax at the same rate at an election as provided for in the local sales
225 tax law prior to the date such tax is due to expire, the tax so reimposed shall
226 become effective the first day of the first calendar quarter after the director
227 receives a certified copy of the ordinance, order or resolution accompanied by a
228 map clearly showing the boundaries thereof and the results of such election,
229 provided that such ordinance, order or resolution and all necessary accompanying
230 materials are received by the director at least thirty days prior to the expiration
231 of such tax. Any administrative cost or expense incurred by the state as a result
232 of the provisions of this subsection shall be paid by the city or county reimposing
233 such tax.

33.080. 1. All fees, funds and moneys from whatsoever source received
2 by any department, board, bureau, commission, institution, official or agency of
3 the state government by virtue of any law or rule or regulation made in
4 accordance with any law, excluding all funds received and disbursed by the state
5 on behalf of counties and cities, towns and villages shall, by the official
6 authorized to receive same, and at stated intervals of not more than thirty days,
7 be placed in the state treasury to the credit of the particular purpose or fund for
8 which collected, and shall be subject to appropriation by the general assembly for
9 the particular purpose or fund for which collected during the biennium in which
10 collected and appropriated. The unexpended balance remaining in all such funds
11 (except such unexpended balance as may remain in any fund authorized, collected

12 and expended by virtue of the provisions of the constitution of this state) shall at
13 the end of the biennium and after all warrants on same have been discharged and
14 the appropriation thereof has lapsed, be transferred and placed to the credit of
15 the [ordinary] **general** revenue fund of the state by the state treasurer. Any
16 official or any person who shall willfully fail to comply with any of the provisions
17 of this section, and any person who shall willfully violate any provision hereof,
18 shall be deemed guilty of a misdemeanor; provided, that all such money received
19 by the curators of the University of Missouri except those funds required by law
20 or by instrument granting the same to be paid into the seminary fund of the
21 state, is excepted herefrom, and in the case of other state educational institutions
22 there is excepted herefrom, gifts or trust funds from whatever source;
23 appropriations; gifts or grants from the federal government, private organizations
24 and individuals; funds for or from student activities; farm or housing activities;
25 and other funds from which the whole or some part thereof may be liable to be
26 repaid to the person contributing the same; and hospital fees. All of the above
27 excepted funds shall be reported in detail quarterly to the governor and
28 biennially to the general assembly.

29 **2. Notwithstanding any provision of law to the contrary**
30 **concerning the transfer of funds, ten million dollars shall be**
31 **transferred from the insurance dedicated fund established under**
32 **section 374.150, and placed to the credit of the rebuild damaged**
33 **infrastructure fund created in section 33.295 on July 1, 2013.**

33.295. 1. There is hereby established the "Rebuild Damaged
2 **Infrastructure Program" to provide funding for the reconstruction,**
3 **replacement, or renovation of, or repair to, any infrastructure damaged**
4 **by a presidentially declared natural disaster, including, but not limited**
5 **to, the physical components of interrelated systems providing essential**
6 **commodities and services to the public which includes transportation,**
7 **communication, sewage, water, and electric systems as well as public**
8 **elementary and secondary school buildings.**

9 **2. There is hereby created in the state treasury the "Rebuild**
10 **Damaged Infrastructure Fund", which shall consist of money**
11 **appropriated or collected under this section. Any amount to be**
12 **transferred to the fund on July 1, 2013, pursuant to subsection 2 of**
13 **section 33.080 and subsection 2 of section 360.045, in excess of fifteen**
14 **million dollars shall instead be transferred to the state general revenue**
15 **fund. The state treasurer shall be custodian of the fund and may**

16 **approve disbursements from the fund in accordance with sections**
17 **30.170 and 30.180. Upon appropriation, money in the fund shall be used**
18 **solely for the purposes of this section. Any moneys remaining in the**
19 **fund at the end of the biennium shall revert to the credit of the general**
20 **revenue fund. The state treasurer shall invest moneys in the fund in**
21 **the same manner as other funds are invested. Any interest and moneys**
22 **earned on such investments shall be credited to the fund.**

23 **3. No money in the fund shall be expended for the**
24 **reconstruction, replacement, or renovation of, or repair to, any**
25 **infrastructure damaged by a presidentially declared natural disaster**
26 **when such reconstruction, replacement, renovation, or repair is eligible**
27 **for funding by the United States Department of Housing and Urban**
28 **Development through a 2013 supplemental disaster allocation of**
29 **community development block grant funds.**

30 **4. The provisions of this section shall expire on June 30, 2014.**

64.196. 1. After August 28, 2001, any county seeking to adopt a building
2 code in a manner set forth in section 64.180 shall, in creating or amending such
3 code, adopt a current, calendar year 1999 or later edition, nationally recognized
4 building code, as amended.

5 **2. No county building ordinance so adopted shall conflict with**
6 **liquefied petroleum gas installations governed by section 323.020.**

67.1010. Any tax, and the revenues derived from the tax, imposed under
2 the provisions of sections 67.1006 to 67.1012 shall be administered by the tourism
3 commission, appointed under the provisions of sections 67.1006 to 67.1012. The
4 revenues received from the tax shall be deposited by the commission in a special
5 fund and used solely for the promotion of tourism within the county with at least
6 fifty percent of the revenue used for joint efforts to promote a state operated
7 facility for the first five years the tax is in effect. After the expiration of five
8 years, the commission shall decide on the use of the moneys. [None of the
9 revenue from the tax shall be used for salaries.]

67.1020. Nongovernmental agencies congressionally mandated to
2 **provide disaster relief services shall be exempt from paying a transient**
3 **guest tax imposed under this chapter and chapters 66, 92, and 94. No**
4 **such tax shall be imposed on any person where payment is being made**
5 **by such an agency.**

67.1368. 1. The governing body of any county of the third
2 **classification without a township form of government and with more**

3 than twelve thousand but fewer than fourteen thousand inhabitants
4 and with a city of the fourth classification with more than two
5 thousand seven hundred but fewer than three thousand inhabitants as
6 the county seat may impose a tax on the charges for all sleeping rooms
7 paid by the transient guests of hotels or motels situated in the county
8 or a portion thereof, which shall not be more than five percent per
9 occupied room per night, except that such tax shall not become
10 effective unless the governing body of the county submits to the voters
11 of the county at a state general or primary election a proposal to
12 authorize the governing body of the county to impose a tax under this
13 section. The tax authorized in this section shall be in addition to the
14 charge for the sleeping room and all other taxes imposed by law, and
15 the proceeds of such tax shall be used by the county for the promotion
16 of tourism, growth of the region, and economic development. Such tax
17 shall be stated separately from all other charges and taxes.

18 2. The ballot of submission for the tax authorized in this section
19 shall be in substantially the following form:

20 Shall (insert the name of the county) impose a tax on the
21 charges for all sleeping rooms paid by the transient guests of hotels
22 and motels situated in (name of county) at a rate of (insert
23 rate of percent) percent for the promotion of the county, growth of the
24 region, and economic development?

25 ☐ YES ☐ NO

26 If a majority of the votes cast on the question by the qualified voters
27 voting thereon are in favor of the question, then the tax shall become
28 effective on the first day of the second calendar quarter following the
29 calendar quarter in which the election was held. If a majority of the
30 votes cast on the question by the qualified voters voting thereon are
31 opposed to the question, then the tax authorized by this section shall
32 not become effective unless and until the question is resubmitted under
33 this section to the qualified voters of the county and such question is
34 approved by a majority of the qualified voters of the county voting on
35 the question.

36 3. As used in this section, "transient guests" means persons who
37 occupy a room or rooms in a hotel or motel for thirty-one days or less
38 during any calendar quarter.

71.285. 1. Whenever weeds or trash, in violation of an ordinance, are

2 allowed to grow or accumulate, as the case may be, on any part of any lot or
3 ground within any city, town or village in this state, the owner of the ground, or
4 in case of joint tenancy, tenancy by entireties or tenancy in common, each owner
5 thereof, shall be liable. The marshal or other city official as designated in such
6 ordinance shall give a hearing after ten days' notice thereof, either personally or
7 by United States mail to the owner or owners, or the owner's agents, or by posting
8 such notice on the premises; thereupon, the marshal or other designated city
9 official may declare the weeds or trash to be a nuisance and order the same to be
10 abated within five days; and in case the weeds or trash are not removed within
11 the five days, the marshal or other designated city official shall have the weeds
12 or trash removed, and shall certify the costs of same to the city clerk, who shall
13 cause a special tax bill therefor against the property to be prepared and to be
14 collected by the collector, with other taxes assessed against the property; and the
15 tax bill from the date of its issuance shall be a first lien on the property until
16 paid and shall be prima facie evidence of the recitals therein and of its validity,
17 and no mere clerical error or informality in the same, or in the proceedings
18 leading up to the issuance, shall be a defense thereto. Each special tax bill shall
19 be issued by the city clerk and delivered to the collector on or before the first day
20 of June of each year. Such tax bills if not paid when due shall bear interest at
21 the rate of eight percent per annum. Notwithstanding the time limitations of this
22 section, any city, town or village located in a county of the first classification may
23 hold the hearing provided in this section four days after notice is sent or posted,
24 and may order at the hearing that the weeds or trash shall be abated within five
25 business days after the hearing and if such weeds or trash are not removed
26 within five business days after the hearing, the order shall allow the city to
27 immediately remove the weeds or trash pursuant to this section. Except for lands
28 owned by a public utility, rights-of-way, and easements appurtenant or incidental
29 to lands controlled by any railroad, the department of transportation, the
30 department of natural resources or the department of conservation, the provisions
31 of this subsection shall not apply to any city with a population of at least seventy
32 thousand inhabitants which is located in a county of the first classification with
33 a population of less than one hundred thousand inhabitants which adjoins a
34 county with a population of less than one hundred thousand inhabitants that
35 contains part of a city with a population of three hundred fifty thousand or more
36 inhabitants, any city with a population of one hundred thousand or more
37 inhabitants which is located within a county of the first classification that adjoins
38 no other county of the first classification, or any city, town or village located

39 within a county of the first classification with a charter form of government with
40 a population of nine hundred thousand or more inhabitants, or any city with a
41 population of three hundred fifty thousand or more inhabitants which is located
42 in more than one county, or the City of St. Louis, where such city, town or village
43 establishes its own procedures for abatement of weeds or trash, and such city may
44 charge its costs of collecting the tax bill, including attorney fees, in the event a
45 lawsuit is required to enforce a tax bill.

46 2. Except as provided in subsection 3 of this section, if weeds are allowed
47 to grow, or if trash is allowed to accumulate, on the same property in violation of
48 an ordinance more than once during the same growing season in the case of
49 weeds, or more than once during a calendar year in the case of trash, in any city
50 with a population of three hundred fifty thousand or more inhabitants which is
51 located in more than one county, in the City of St. Louis, in any city, town or
52 village located in a county of the first classification with a charter form of
53 government with a population of nine hundred thousand or more inhabitants, in
54 any fourth class city located in a county of the first classification with a charter
55 form of government and a population of less than three hundred thousand, or in
56 any home rule city with more than one hundred thirteen thousand two hundred
57 but less than one hundred thirteen thousand three hundred inhabitants located
58 in a county with a charter form of government and with more than six hundred
59 thousand but less than seven hundred thousand inhabitants, the marshal or other
60 designated city official may order that the weeds or trash be abated within five
61 business days after notice is sent to or posted on the property. In case the weeds
62 or trash are not removed within the five days, the marshal or other designated
63 city official may have the weeds or trash removed and the cost of the same shall
64 be billed in the manner described in subsection 1 of this section.

65 3. If weeds are allowed to grow, or if trash is allowed to accumulate, on
66 the same property in violation of an ordinance more than once during the same
67 growing season in the case of weeds, or more than once during a calendar year
68 in the case of trash, in any city with a population of three hundred fifty thousand
69 or more inhabitants which is located in more than one county, in the City of St.
70 Louis, in any city, town or village located in a county of the first classification
71 with a charter form of government with a population of nine hundred thousand
72 or more inhabitants, in any fourth class city located in a county of the first
73 classification with a charter form of government and a population of less than
74 three hundred thousand, in any home rule city with more than one hundred
75 thirteen thousand two hundred but less than one hundred thirteen thousand

76 three hundred inhabitants located in a county with a charter form of government
77 and with more than six hundred thousand but less than seven hundred thousand
78 inhabitants, in any third class city with a population of at least ten thousand
79 inhabitants but less than fifteen thousand inhabitants with the greater part of
80 the population located in a county of the first classification, in any city of the
81 third classification with more than sixteen thousand nine hundred but less than
82 seventeen thousand inhabitants, [or] in any city of the third classification with
83 more than eight thousand but fewer than nine thousand inhabitants, **in any city**
84 **of the third classification with more than fifteen thousand but fewer**
85 **than seventeen thousand inhabitants and located in any county of the**
86 **first classification with more than sixty-five thousand but fewer than**
87 **seventy-five thousand inhabitants, or in any city of the fourth**
88 **classification with more than eight thousand but fewer than nine**
89 **thousand inhabitants and located in any county of the third**
90 **classification without a township form of government and with more**
91 **than eighteen thousand but fewer than twenty thousand inhabitants,**
92 the marshal or other designated official may, without further notification, have
93 the weeds or trash removed and the cost of the same shall be billed in the manner
94 described in subsection 1 of this section. The provisions of subsection 2 and this
95 subsection do not apply to lands owned by a public utility and lands, rights-of-
96 way, and easements appurtenant or incidental to lands controlled by any railroad.
97 4. The provisions of this section shall not apply to any city with a
98 population of one hundred thousand or more inhabitants which is located within
99 a county of the first classification that adjoins no other county of the first
100 classification where such city establishes its own procedures for abatement of
101 weeds or trash, and such city may charge its costs of collecting the tax bill,
102 including attorney fees, in the event a lawsuit is required to enforce a tax bill.

77.675. 1. In addition to the process for passing ordinances
2 **provided in section 77.080, the council of any city of the third**
3 **classification with more than fifteen thousand but fewer than seventeen**
4 **thousand inhabitants and located in any county of the first**
5 **classification with more than sixty-five thousand but fewer than**
6 **seventy-five thousand inhabitants may adopt or repeal any ordinance**
7 **by passage of a bill that sets forth the ordinance and specifies that the**
8 **ordinance so proposed shall be submitted to the registered voters of the**
9 **city at the next municipal election. The bill shall be passed under the**
10 **procedures in section 77.080, except that it shall take effect upon**

11 approval of a majority of the voters rather than upon the approval and
12 signature of the mayor.

13 2. If the mayor approves and signs the bill, the question shall be
14 submitted to the voters in substantially the following form:

15 Shall the following ordinance be (adopted) (repealed)? (Set out
16 ordinance.)

17 ☐ YES ☐ NO

18 3. If a majority of the voters voting on the proposed ordinance
19 vote in favor, such ordinance shall become a valid and binding
20 ordinance of the city.

92.387. Any sale of lands under this chapter shall be subject to
2 valid recorded covenants running with the land and valid easements of
3 record or in use.

94.1060. 1. The governing body of any city of the fourth
2 classification with more than seven hundred but fewer than eight
3 hundred inhabitants and located in any county of the third
4 classification without a township form of government and with more
5 than twelve thousand but fewer than fourteen thousand inhabitants
6 may impose a tax on the charges for all sleeping rooms paid by the
7 transient guests of hotels or motels situated in the city or a portion
8 thereof, which shall not be more than five percent per occupied room
9 per night, except that such tax shall not become effective unless the
10 governing body of the city submits to the voters of the city at a state
11 general or primary election a proposal to authorize the governing body
12 of the city to impose a tax under this section. The tax authorized in
13 this section shall be in addition to the charge for the sleeping room and
14 all other taxes imposed by law, and the proceeds of such tax shall be
15 used by the city for the promotion of tourism, growth of the region, and
16 economic development. Such tax shall be stated separately from all
17 other charges and taxes.

18 2. The ballot of submission for the tax authorized in this section
19 shall be in substantially the following form:

20 Shall (insert the name of the city) impose a tax on the
21 charges for all sleeping rooms paid by the transient guests of hotels
22 and motels situated in (name of city) at a rate of (insert rate
23 of percent) percent for the promotion of the city, growth of the region,
24 and economic development?

25

☐ YES☐ NO

26 **If a majority of the votes cast on the question by the qualified voters**
27 **voting thereon are in favor of the question, then the tax shall become**
28 **effective on the first day of the second calendar quarter following the**
29 **calendar quarter in which the election was held. If a majority of the**
30 **votes cast on the question by the qualified voters voting thereon are**
31 **opposed to the question, then the tax authorized by this section shall**
32 **not become effective unless and until the question is resubmitted under**
33 **this section to the qualified voters of the city and such question is**
34 **approved by a majority of the qualified voters of the city voting on the**
35 **question.**

36 **3. As used in this section, "transient guests" means persons who**
37 **occupy a room or rooms in a hotel or motel for thirty-one days or less**
38 **during any calendar quarter.**

99.845. 1. A municipality, either at the time a redevelopment project is
2 approved or, in the event a municipality has undertaken acts establishing a
3 redevelopment plan and redevelopment project and has designated a
4 redevelopment area after the passage and approval of sections 99.800 to 99.865
5 but prior to August 13, 1982, which acts are in conformance with the procedures
6 of sections 99.800 to 99.865, may adopt tax increment allocation financing by
7 passing an ordinance providing that after the total equalized assessed valuation
8 of the taxable real property in a redevelopment project exceeds the certified total
9 initial equalized assessed valuation of the taxable real property in the
10 redevelopment project, the ad valorem taxes, and payments in lieu of taxes, if
11 any, arising from the levies upon taxable real property in such redevelopment
12 project by taxing districts and tax rates determined in the manner provided in
13 subsection 2 of section 99.855 each year after the effective date of the ordinance
14 until redevelopment costs have been paid shall be divided as follows:

15 (1) That portion of taxes, penalties and interest levied upon each taxable
16 lot, block, tract, or parcel of real property which is attributable to the initial
17 equalized assessed value of each such taxable lot, block, tract, or parcel of real
18 property in the area selected for the redevelopment project shall be allocated to
19 and, when collected, shall be paid by the county collector to the respective
20 affected taxing districts in the manner required by law in the absence of the
21 adoption of tax increment allocation financing;

22 (2) (a) Payments in lieu of taxes attributable to the increase in the
23 current equalized assessed valuation of each taxable lot, block, tract, or parcel of

24 real property in the area selected for the redevelopment project and any
25 applicable penalty and interest over and above the initial equalized assessed
26 value of each such unit of property in the area selected for the redevelopment
27 project shall be allocated to and, when collected, shall be paid to the municipal
28 treasurer who shall deposit such payment in lieu of taxes into a special fund
29 called the "Special Allocation Fund" of the municipality for the purpose of paying
30 redevelopment costs and obligations incurred in the payment thereof. Payments
31 in lieu of taxes which are due and owing shall constitute a lien against the real
32 estate of the redevelopment project from which they are derived and shall be
33 collected in the same manner as the real property tax, including the assessment
34 of penalties and interest where applicable. The municipality may, in the
35 ordinance, pledge the funds in the special allocation fund for the payment of such
36 costs and obligations and provide for the collection of payments in lieu of taxes,
37 the lien of which may be foreclosed in the same manner as a special assessment
38 lien as provided in section 88.861. No part of the current equalized assessed
39 valuation of each lot, block, tract, or parcel of property in the area selected for the
40 redevelopment project attributable to any increase above the total initial
41 equalized assessed value of such properties shall be used in calculating the
42 general state school aid formula provided for in section 163.031 until such time
43 as all redevelopment costs have been paid as provided for in this section and
44 section 99.850;

45 (b) Notwithstanding any provisions of this section to the contrary, for
46 purposes of determining the limitation on indebtedness of local government
47 pursuant to article VI, section 26(b) of the Missouri Constitution, the current
48 equalized assessed value of the property in an area selected for redevelopment
49 attributable to the increase above the total initial equalized assessed valuation
50 shall be included in the value of taxable tangible property as shown on the last
51 completed assessment for state or county purposes;

52 (c) The county assessor shall include the current assessed value of all
53 property within the taxing district in the aggregate valuation of assessed property
54 entered upon the assessor's book and verified pursuant to section 137.245, and
55 such value shall be utilized for the purpose of the debt limitation on local
56 government pursuant to article VI, section 26(b) of the Missouri Constitution;

57 (3) For purposes of this section, "levies upon taxable real property in such
58 redevelopment project by taxing districts" shall not include the blind pension fund
59 tax levied under the authority of article III, section 38(b) of the Missouri
60 Constitution, or the merchants' and manufacturers' inventory replacement tax

61 levied under the authority of subsection 2 of section 6 of article X of the Missouri
62 Constitution, except in redevelopment project areas in which tax increment
63 financing has been adopted by ordinance pursuant to a plan approved by vote of
64 the governing body of the municipality taken after August 13, 1982, and before
65 January 1, 1998.

66 2. In addition to the payments in lieu of taxes described in subdivision (2)
67 of subsection 1 of this section, for redevelopment plans and projects adopted or
68 redevelopment projects approved by ordinance after July 12, 1990, and prior to
69 August 31, 1991, fifty percent of the total additional revenue from taxes, penalties
70 and interest imposed by the municipality, or other taxing districts, which are
71 generated by economic activities within the area of the redevelopment project over
72 the amount of such taxes generated by economic activities within the area of the
73 redevelopment project in the calendar year prior to the adoption of the
74 redevelopment project by ordinance, while tax increment financing remains in
75 effect, but excluding taxes imposed on sales or charges for sleeping rooms paid by
76 transient guests of hotels and motels, taxes levied pursuant to section 70.500,
77 licenses, fees or special assessments other than payments in lieu of taxes and any
78 penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant
79 to section 94.660, for the purpose of public transportation, shall be allocated to,
80 and paid by the local political subdivision collecting officer to the treasurer or
81 other designated financial officer of the municipality, who shall deposit such
82 funds in a separate segregated account within the special allocation fund. Any
83 provision of an agreement, contract or covenant entered into prior to July 12,
84 1990, between a municipality and any other political subdivision which provides
85 for an appropriation of other municipal revenues to the special allocation fund
86 shall be and remain enforceable.

87 3. In addition to the payments in lieu of taxes described in subdivision (2)
88 of subsection 1 of this section, for redevelopment plans and projects adopted or
89 redevelopment projects approved by ordinance after August 31, 1991, fifty percent
90 of the total additional revenue from taxes, penalties and interest which are
91 imposed by the municipality or other taxing districts, and which are generated
92 by economic activities within the area of the redevelopment project over the
93 amount of such taxes generated by economic activities within the area of the
94 redevelopment project in the calendar year prior to the adoption of the
95 redevelopment project by ordinance, while tax increment financing remains in
96 effect, but excluding personal property taxes, taxes imposed on sales or charges
97 for sleeping rooms paid by transient guests of hotels and motels, taxes levied

98 pursuant to section 70.500, taxes levied for the purpose of public transportation
99 pursuant to section 94.660, licenses, fees or special assessments other than
100 payments in lieu of taxes and penalties and interest thereon, [or] any sales tax
101 imposed by a county with a charter form of government and with more than six
102 hundred thousand but fewer than seven hundred thousand inhabitants, for the
103 purpose of sports stadium improvement or levied by such county under section
104 238.410 for the purpose of the county transit authority operating transportation
105 facilities, **or for redevelopment plans and projects adopted or**
106 **redevelopment projects approved by ordinance after August 28, 2013,**
107 **taxes imposed on sales pursuant to section 650.399 for the purpose of**
108 **emergency communication systems,** shall be allocated to, and paid by the
109 local political subdivision collecting officer to the treasurer or other designated
110 financial officer of the municipality, who shall deposit such funds in a separate
111 segregated account within the special allocation fund.

112 4. Beginning January 1, 1998, for redevelopment plans and projects
113 adopted or redevelopment projects approved by ordinance and which have
114 complied with subsections 4 to 12 of this section, in addition to the payments in
115 lieu of taxes and economic activity taxes described in subsections 1, 2 and 3 of
116 this section, up to fifty percent of the new state revenues, as defined in subsection
117 8 of this section, estimated for the businesses within the project area and
118 identified by the municipality in the application required by subsection 10 of this
119 section, over and above the amount of such taxes reported by businesses within
120 the project area as identified by the municipality in their application prior to the
121 approval of the redevelopment project by ordinance, while tax increment
122 financing remains in effect, may be available for appropriation by the general
123 assembly as provided in subsection 10 of this section to the department of
124 economic development supplemental tax increment financing fund, from the
125 general revenue fund, for distribution to the treasurer or other designated
126 financial officer of the municipality with approved plans or projects.

127 5. The treasurer or other designated financial officer of the municipality
128 with approved plans or projects shall deposit such funds in a separate segregated
129 account within the special allocation fund established pursuant to section 99.805.

130 6. No transfer from the general revenue fund to the Missouri
131 supplemental tax increment financing fund shall be made unless an appropriation
132 is made from the general revenue fund for that purpose. No municipality shall
133 commit any state revenues prior to an appropriation being made for that
134 project. For all redevelopment plans or projects adopted or approved after

135 December 23, 1997, appropriations from the new state revenues shall not be
136 distributed from the Missouri supplemental tax increment financing fund into the
137 special allocation fund unless the municipality's redevelopment plan ensures that
138 one hundred percent of payments in lieu of taxes and fifty percent of economic
139 activity taxes generated by the project shall be used for eligible redevelopment
140 project costs while tax increment financing remains in effect. This account shall
141 be separate from the account into which payments in lieu of taxes are deposited,
142 and separate from the account into which economic activity taxes are deposited.

143 7. In order for the redevelopment plan or project to be eligible to receive
144 the revenue described in subsection 4 of this section, the municipality shall
145 comply with the requirements of subsection 10 of this section prior to the time the
146 project or plan is adopted or approved by ordinance. The director of the
147 department of economic development and the commissioner of the office of
148 administration may waive the requirement that the municipality's application be
149 submitted prior to the redevelopment plan's or project's adoption or the
150 redevelopment plan's or project's approval by ordinance.

151 8. For purposes of this section, "new state revenues" means:

152 (1) The incremental increase in the general revenue portion of state sales
153 tax revenues received pursuant to section 144.020, excluding sales taxes that are
154 constitutionally dedicated, taxes deposited to the school district trust fund in
155 accordance with section 144.701, sales and use taxes on motor vehicles, trailers,
156 boats and outboard motors and future sales taxes earmarked by law. In no event
157 shall the incremental increase include any amounts attributable to retail sales
158 unless the municipality or authority has proven to the Missouri development
159 finance board and the department of economic development and such entities
160 have made a finding that the sales tax increment attributable to retail sales is
161 from new sources which did not exist in the state during the baseline year. The
162 incremental increase in the general revenue portion of state sales tax revenues
163 for an existing or relocated facility shall be the amount that current state sales
164 tax revenue exceeds the state sales tax revenue in the base year as stated in the
165 redevelopment plan as provided in subsection 10 of this section; or

166 (2) The state income tax withheld on behalf of new employees by the
167 employer pursuant to section 143.221 at the business located within the project
168 as identified by the municipality. The state income tax withholding allowed by
169 this section shall be the municipality's estimate of the amount of state income tax
170 withheld by the employer within the redevelopment area for new employees who
171 fill new jobs directly created by the tax increment financing project.

172 9. Subsection 4 of this section shall apply only to blighted areas located
173 in enterprise zones, pursuant to sections 135.200 to 135.256, blighted areas
174 located in federal empowerment zones, or to blighted areas located in central
175 business districts or urban core areas of cities which districts or urban core areas
176 at the time of approval of the project by ordinance, provided that the enterprise
177 zones, federal empowerment zones or blighted areas contained one or more
178 buildings at least fifty years old; and

179 (1) Suffered from generally declining population or property taxes over the
180 twenty-year period immediately preceding the area's designation as a project area
181 by ordinance; or

182 (2) Was a historic hotel located in a county of the first classification
183 without a charter form of government with a population according to the most
184 recent federal decennial census in excess of one hundred fifty thousand and
185 containing a portion of a city with a population according to the most recent
186 federal decennial census in excess of three hundred fifty thousand.

187 10. The initial appropriation of up to fifty percent of the new state
188 revenues authorized pursuant to subsections 4 and 5 of this section shall not be
189 made to or distributed by the department of economic development to a
190 municipality until all of the following conditions have been satisfied:

191 (1) The director of the department of economic development or his or her
192 designee and the commissioner of the office of administration or his or her
193 designee have approved a tax increment financing application made by the
194 municipality for the appropriation of the new state revenues. The municipality
195 shall include in the application the following items in addition to the items in
196 section 99.810:

197 (a) The tax increment financing district or redevelopment area, including
198 the businesses identified within the redevelopment area;

199 (b) The base year of state sales tax revenues or the base year of state
200 income tax withheld on behalf of existing employees, reported by existing
201 businesses within the project area prior to approval of the redevelopment project;

202 (c) The estimate of the incremental increase in the general revenue
203 portion of state sales tax revenue or the estimate for the state income tax
204 withheld by the employer on behalf of new employees expected to fill new jobs
205 created within the redevelopment area after redevelopment;

206 (d) The official statement of any bond issue pursuant to this subsection
207 after December 23, 1997;

208 (e) An affidavit that is signed by the developer or developers attesting

209 that the provisions of subdivision (1) of subsection 1 of section 99.810 have been
210 met and specifying that the redevelopment area would not be reasonably
211 anticipated to be developed without the appropriation of the new state revenues;

212 (f) The cost-benefit analysis required by section 99.810 includes a study
213 of the fiscal impact on the state of Missouri; and

214 (g) The statement of election between the use of the incremental increase
215 of the general revenue portion of the state sales tax revenues or the state income
216 tax withheld by employers on behalf of new employees who fill new jobs created
217 in the redevelopment area;

218 (h) The name, street and mailing address, and phone number of the mayor
219 or chief executive officer of the municipality;

220 (i) The street address of the development site;

221 (j) The three-digit North American Industry Classification System number
222 or numbers characterizing the development project;

223 (k) The estimated development project costs;

224 (l) The anticipated sources of funds to pay such development project costs;

225 (m) Evidence of the commitments to finance such development project
226 costs;

227 (n) The anticipated type and term of the sources of funds to pay such
228 development project costs;

229 (o) The anticipated type and terms of the obligations to be issued;

230 (p) The most recent equalized assessed valuation of the property within
231 the development project area;

232 (q) An estimate as to the equalized assessed valuation after the
233 development project area is developed in accordance with a development plan;

234 (r) The general land uses to apply in the development area;

235 (s) The total number of individuals employed in the development area,
236 broken down by full-time, part-time, and temporary positions;

237 (t) The total number of full-time equivalent positions in the development
238 area;

239 (u) The current gross wages, state income tax withholdings, and federal
240 income tax withholdings for individuals employed in the development area;

241 (v) The total number of individuals employed in this state by the
242 corporate parent of any business benefitting from public expenditures in the
243 development area, and all subsidiaries thereof, as of December thirty-first of the
244 prior fiscal year, broken down by full-time, part-time, and temporary positions;

245 (w) The number of new jobs to be created by any business benefitting from

246 public expenditures in the development area, broken down by full-time, part-time,
247 and temporary positions;

248 (x) The average hourly wage to be paid to all current and new employees
249 at the project site, broken down by full-time, part-time, and temporary positions;

250 (y) For project sites located in a metropolitan statistical area, as defined
251 by the federal Office of Management and Budget, the average hourly wage paid
252 to nonmanagerial employees in this state for the industries involved at the
253 project, as established by the United States Bureau of Labor Statistics;

254 (z) For project sites located outside of metropolitan statistical areas, the
255 average weekly wage paid to nonmanagerial employees in the county for
256 industries involved at the project, as established by the United States
257 Department of Commerce;

258 (aa) A list of other community and economic benefits to result from the
259 project;

260 (bb) A list of all development subsidies that any business benefitting from
261 public expenditures in the development area has previously received for the
262 project, and the name of any other granting body from which such subsidies are
263 sought;

264 (cc) A list of all other public investments made or to be made by this state
265 or units of local government to support infrastructure or other needs generated
266 by the project for which the funding pursuant to this section is being sought;

267 (dd) A statement as to whether the development project may reduce
268 employment at any other site, within or without the state, resulting from
269 automation, merger, acquisition, corporate restructuring, relocation, or other
270 business activity;

271 (ee) A statement as to whether or not the project involves the relocation
272 of work from another address and if so, the number of jobs to be relocated and the
273 address from which they are to be relocated;

274 (ff) A list of competing businesses in the county containing the
275 development area and in each contiguous county;

276 (gg) A market study for the development area;

277 (hh) A certification by the chief officer of the applicant as to the accuracy
278 of the development plan;

279 (2) The methodologies used in the application for determining the base
280 year and determining the estimate of the incremental increase in the general
281 revenue portion of the state sales tax revenues or the state income tax withheld
282 by employers on behalf of new employees who fill new jobs created in the

283 redevelopment area shall be approved by the director of the department of
284 economic development or his or her designee and the commissioner of the office
285 of administration or his or her designee. Upon approval of the application, the
286 director of the department of economic development or his or her designee and
287 the commissioner of the office of administration or his or her designee shall issue
288 a certificate of approval. The department of economic development may request
289 the appropriation following application approval;

290 (3) The appropriation shall be either a portion of the estimate of the
291 incremental increase in the general revenue portion of state sales tax revenues
292 in the redevelopment area or a portion of the estimate of the state income tax
293 withheld by the employer on behalf of new employees who fill new jobs created
294 in the redevelopment area as indicated in the municipality's application,
295 approved by the director of the department of economic development or his or her
296 designee and the commissioner of the office of administration or his or her
297 designee. At no time shall the annual amount of the new state revenues
298 approved for disbursements from the Missouri supplemental tax increment
299 financing fund exceed thirty-two million dollars;

300 (4) Redevelopment plans and projects receiving new state revenues shall
301 have a duration of up to fifteen years, unless prior approval for a longer term is
302 given by the director of the department of economic development or his or her
303 designee and the commissioner of the office of administration or his or her
304 designee; except that, in no case shall the duration exceed twenty-three years.

305 11. In addition to the areas authorized in subsection 9 of this section, the
306 funding authorized pursuant to subsection 4 of this section shall also be available
307 in a federally approved levee district, where construction of a levee begins after
308 December 23, 1997, and which is contained within a county of the first
309 classification without a charter form of government with a population between
310 fifty thousand and one hundred thousand inhabitants which contains all or part
311 of a city with a population in excess of four hundred thousand or more
312 inhabitants.

313 12. There is hereby established within the state treasury a special fund
314 to be known as the "Missouri Supplemental Tax Increment Financing Fund", to
315 be administered by the department of economic development. The department
316 shall annually distribute from the Missouri supplemental tax increment financing
317 fund the amount of the new state revenues as appropriated as provided in the
318 provisions of subsections 4 and 5 of this section if and only if the conditions of
319 subsection 10 of this section are met. The fund shall also consist of any gifts,

320 contributions, grants or bequests received from federal, private or other
321 sources. Moneys in the Missouri supplemental tax increment financing fund shall
322 be disbursed per project pursuant to state appropriations.

323 13. Redevelopment project costs may include, at the prerogative of the
324 state, the portion of salaries and expenses of the department of economic
325 development and the department of revenue reasonably allocable to each
326 redevelopment project approved for disbursements from the Missouri
327 supplemental tax increment financing fund for the ongoing administrative
328 functions associated with such redevelopment project. Such amounts shall be
329 recovered from new state revenues deposited into the Missouri supplemental tax
330 increment financing fund created under this section.

331 14. For redevelopment plans or projects approved by ordinance that result
332 in net new jobs from the relocation of a national headquarters from another state
333 to the area of the redevelopment project, the economic activity taxes and new
334 state tax revenues shall not be based on a calculation of the incremental increase
335 in taxes as compared to the base year or prior calendar year for such
336 redevelopment project, rather the incremental increase shall be the amount of
337 total taxes generated from the net new jobs brought in by the national
338 headquarters from another state. In no event shall this subsection be construed
339 to allow a redevelopment project to receive an appropriation in excess of up to
340 fifty percent of the new state revenues.

137.090. 1. All tangible personal property of whatever nature and
2 character situate in a county other than the one in which the owner resides shall
3 be assessed in the county where the owner resides; except that, houseboats, cabin
4 cruisers, floating boat docks, and manufactured homes, as defined in section
5 700.010, used for lodging shall be assessed in the county where they are located,
6 and tangible personal property belonging to estates shall be assessed in the
7 county in which the probate division of the circuit court has
8 jurisdiction. Tangible personal property, other than motor vehicles as the term
9 is defined in section 301.010, used exclusively in connection with farm operations
10 of the owner and kept on the farmland, shall not be assessed by a city, town or
11 village unless the farmland is totally within the boundaries of the city, town or
12 village. No tangible personal property shall be simultaneously assessed in more
13 than one county.

14 **2. The assessed valuation of any tractor or trailer as defined in**
15 **section 301.010 owned by an individual, partner, or member and used**
16 **in interstate commerce must be apportioned to Missouri based on the**

17 **ratio of miles traveled in this state to miles traveled in the United**
18 **States in interstate commerce during the preceding tax year or on the**
19 **basis of the most recent annual mileage figures available.**

137.095. 1. The real and tangible personal property of all corporations
2 operating in any county in the state of Missouri and in the city of St. Louis, and
3 subject to assessment by county or township assessors, shall be assessed and
4 taxed in the county in which the property is situated on the first day of January
5 of the year for which the taxes are assessed, and every general or business
6 corporation having or owning tangible personal property on the first day of
7 January in each year, which is situated in any other county than the one in which
8 the corporation is located, shall make return to the assessor of the county or
9 township where the property is situated, in the same manner as other tangible
10 personal property is required by law to be returned, except that all motor vehicles
11 which are the property of the corporation and which are subject to regulation
12 under chapter 390 shall be assessed for tax purposes in the county in which the
13 motor vehicles are based.

14 2. For the purposes of subsection 1 of this section, the term "based" means
15 the place where the vehicle is most frequently dispatched, garaged, serviced,
16 maintained, operated or otherwise controlled, except that leased passenger
17 vehicles shall be assessed at the residence of the driver or, if the residence of the
18 driver is unknown, at the location of the lessee.

19 **3. The assessed valuation of any tractor or trailer as defined in**
20 **section 301.010 owned by a corporation and used in interstate**
21 **commerce must be apportioned to Missouri based on the ratio of miles**
22 **traveled in this state to miles traveled in the United States in interstate**
23 **commerce during the preceding tax year or on the basis of the most**
24 **recent annual mileage figures available.**

137.720. 1. A percentage of all ad valorem property tax collections
2 allocable to each taxing authority within the county and the county shall be
3 deducted from the collections of taxes each year and shall be deposited into the
4 assessment fund of the county as required pursuant to section 137.750. The
5 percentage shall be one-half of one percent for all counties of the first and second
6 classification and cities not within a county and one percent for counties of the
7 third and fourth classification.

8 2. Prior to July 1, 2009, for counties of the first classification, counties
9 with a charter form of government, and any city not within a county, an
10 additional one-eighth of one percent of all ad valorem property tax collections

11 shall be deducted from the collections of taxes each year and shall be deposited
12 into the assessment fund of the county as required pursuant to section 137.750,
13 and for counties of the second, third, and fourth classification, an additional
14 one-quarter of one percent of all ad valorem property tax collections shall be
15 deducted from the collections of taxes each year and shall be deposited into the
16 assessment fund of the county as required pursuant to section 137.750, provided
17 that such additional amounts shall not exceed one hundred thousand dollars in
18 any year for any county of the first classification and any county with a charter
19 form of government and fifty thousand dollars in any year for any county of the
20 second, third, or fourth classification.

21 3. Effective July 1, 2009, for counties of the first classification, counties
22 with a charter form of government, and any city not within a county, an
23 additional one-eighth of one percent of all ad valorem property tax collections
24 shall be deducted from the collections of taxes each year and shall be deposited
25 into the assessment fund of the county as required pursuant to section 137.750,
26 and for counties of the second, third, and fourth classification, an additional
27 one-half of one percent of all ad valorem property tax collections shall be deducted
28 from the collections of taxes each year and shall be deposited into the assessment
29 fund of the county as required pursuant to section 137.750, provided that such
30 additional amounts shall not exceed one hundred twenty-five thousand dollars in
31 any year for any county of the first classification and any county with a charter
32 form of government and seventy-five thousand dollars in any year for any county
33 of the second, third, or fourth classification.

34 4. The county shall bill any taxing authority collecting its own taxes. The
35 county may also provide additional moneys for the fund. To be eligible for state
36 cost-share funds provided pursuant to section 137.750, every county shall provide
37 from the county general revenue fund an amount equal to an average of the three
38 most recent years of the amount provided from general revenue to the assessment
39 fund; provided, however, that capital expenditures and equipment expenses
40 identified in a memorandum of understanding signed by the county's governing
41 body and the county assessor prior to transfer of county general revenue funds
42 to the assessment fund shall be deducted from a year's contribution before
43 computing the three-year average, except that a lesser amount shall be acceptable
44 if unanimously agreed upon by the county assessor, the county governing body,
45 and the state tax commission. The county shall deposit the county general
46 revenue funds in the assessment fund as agreed to in its original or amended
47 maintenance plan, state reimbursement funds shall be withheld until the amount

48 due is properly deposited in such fund.

49 5. For all years beginning on or after January 1, 2010, any property tax
50 collections deposited into the county assessment funds provided for in subsection
51 2 of this section shall be disallowed in any year in which the state tax commission
52 notifies the county that state assessment reimbursement funds have been
53 withheld from the county for three consecutive quarters due to noncompliance by
54 the assessor or county commission with the county's assessment maintenance
55 plan.

56 [6. The provisions of subsections 2, 3, and 5 of this section shall expire on
57 December 31, 2015.]

137.1018. 1. The commission shall ascertain the statewide average rate
2 of property taxes levied the preceding year, based upon the total assessed
3 valuation of the railroad and street railway companies and the total property
4 taxes levied upon the railroad and street railway companies. It shall determine
5 total property taxes levied from reports prescribed by the commission from the
6 railroad and street railway companies. Total taxes levied shall not include
7 revenues from the surtax on subclass three real property.

8 2. The commission shall report its determination of average property tax
9 rate for the preceding year, together with the taxable distributable assessed
10 valuation of each freight line company for the current year to the director no later
11 than October first of each year.

12 3. Taxes on property of such freight line companies shall be collected at
13 the state level by the director on behalf of the counties and other local public
14 taxing entities and shall be distributed in accordance with sections 137.1021 and
15 137.1024. The director shall tax such property based upon the distributable
16 assessed valuation attributable to Missouri of each freight line company, using
17 the average tax rate for the preceding year of the railroad and street railway
18 companies certified by the commission. Such tax shall be due and payable on or
19 before December thirty-first of the year levied and, if it becomes delinquent, shall
20 be subject to a penalty equal to that specified in section 140.100.

21 4. (1) As used in this subsection, the following terms mean:

22 (a) "Eligible expenses", expenses incurred in this state to manufacture,
23 maintain, or improve a freight line company's qualified rolling stock;

24 (b) "Qualified rolling stock", any freight, stock, refrigerator, or other
25 railcars subject to the tax levied under this section.

26 (2) For all taxable years beginning on or after January 1, 2009, a freight
27 line company shall, subject to appropriation, be allowed a credit against the tax

28 levied under this section for the applicable tax year. The tax credit amount shall
29 be equal to the amount of eligible expenses incurred during the calendar year
30 immediately preceding the tax year for which the credit under this section is
31 claimed. The amount of the tax credit issued shall not exceed the freight line
32 company's liability for the tax levied under this section for the tax year for which
33 the credit is claimed.

34 (3) A freight line company may apply for the credit by submitting to the
35 commission an application in the form prescribed by the state tax commission.

36 (4) Subject to appropriation, the state shall reimburse, on an annual
37 basis, any political subdivision of this state for any decrease in revenue due to the
38 provisions of this subsection.

39 5. Pursuant to section 23.253 of the Missouri sunset act:

40 (1) [The provisions of the new program authorized under this section shall
41 automatically sunset six years after August 28, 2008, unless reauthorized by an
42 act of the general assembly; and

43 (2) If such program is reauthorized,] The program authorized under this
44 section shall [automatically sunset twelve years after the effective date of the
45 reauthorization of this section] **expire on August 28, 2020**; and

46 [(3)] **(2)** This section shall terminate on September [first of the calendar
47 year immediately following the calendar year in which the program authorized
48 under this section is sunset] **1, 2021**.

144.010. 1. The following words, terms, and phrases when used in
2 sections 144.010 to 144.525 have the meanings ascribed to them in this section,
3 except when the context indicates a different meaning:

4 (1) "Admission" includes seats and tables, reserved or otherwise, and
5 other similar accommodations and charges made therefor and amount paid for
6 admission, exclusive of any admission tax imposed by the federal government or
7 by sections 144.010 to 144.525;

8 (2) "Business" includes any activity engaged in by any person, or caused
9 to be engaged in by him, with the object of gain, benefit or advantage, either
10 direct or indirect, and the classification of which business is of such character as
11 to be subject to the terms of sections 144.010 to 144.525. **A person is "engaging
12 in business" in this state for purposes of sections 144.010 to 144.525 if
13 such person "engages in business in this state" or "maintains a place of
14 business in this state" under section 144.605.** The isolated or occasional sale
15 of tangible personal property, service, substance, or thing, by a person not
16 engaged in such business, does not constitute engaging in business within the

17 meaning of sections 144.010 to 144.525 unless the total amount of the gross
18 receipts from such sales, exclusive of receipts from the sale of tangible personal
19 property by persons which property is sold in the course of the partial or complete
20 liquidation of a household, farm or nonbusiness enterprise, exceeds three
21 thousand dollars in any calendar year. The provisions of this subdivision shall
22 not be construed to make any sale of property which is exempt from sales tax or
23 use tax on June 1, 1977, subject to that tax thereafter;

24 (3) "Captive wildlife", includes but is not limited to exotic partridges, gray
25 partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl,
26 captive white-tailed deer, captive elk, and captive furbearers held under permit
27 issued by the Missouri department of conservation for hunting purposes. The
28 provisions of this subdivision shall not apply to sales tax on a harvested animal;

29 (4) "Gross receipts", except as provided in section 144.012, means the total
30 amount of the sale price of the sales at retail including any services other than
31 charges incident to the extension of credit that are a part of such sales made by
32 the businesses herein referred to, capable of being valued in money, whether
33 received in money or otherwise; except that, the term "gross receipts" shall not
34 include the sale price of property returned by customers when the full sale price
35 thereof is refunded either in cash or by credit. In determining any tax due under
36 sections 144.010 to 144.525 on the gross receipts, charges incident to the
37 extension of credit shall be specifically exempted. For the purposes of sections
38 144.010 to 144.525 the total amount of the sale price above mentioned shall be
39 deemed to be the amount received. It shall also include the lease or rental
40 consideration where the right to continuous possession or use of any article of
41 tangible personal property is granted under a lease or contract and such transfer
42 of possession would be taxable if outright sale were made and, in such cases, the
43 same shall be taxable as if outright sale were made and considered as a sale of
44 such article, and the tax shall be computed and paid by the lessee upon the
45 rentals paid;

46 (5) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not
47 limited to, ostrich and emu, aquatic products as defined in section 277.024,
48 llamas, alpaca, buffalo, elk documented as obtained from a legal source and not
49 from the wild, goats, horses, other equine, or rabbits raised in confinement for
50 human consumption;

51 (6) "Motor vehicle leasing company" shall be a company obtaining a
52 permit from the director of revenue to operate as a motor vehicle leasing
53 company. Not all persons renting or leasing trailers or motor vehicles need to

54 obtain such a permit; however, no person failing to obtain such a permit may
55 avail itself of the optional tax provisions of subsection 5 of section 144.070, as
56 hereinafter provided;

57 (7) "Person" includes any individual, firm, copartnership, joint adventure,
58 association, corporation, municipal or private, and whether organized for profit
59 or not, state, county, political subdivision, state department, commission, board,
60 bureau or agency, except the state transportation department, estate, trust,
61 business trust, receiver or trustee appointed by the state or federal court,
62 syndicate, or any other group or combination acting as a unit, and the plural as
63 well as the singular number;

64 (8) "Purchaser" means a person who purchases tangible personal property
65 or to whom are rendered services, receipts from which are taxable under sections
66 144.010 to 144.525;

67 (9) "Research or experimentation activities" are the development of an
68 experimental or pilot model, plant process, formula, invention or similar property,
69 and the improvement of existing property of such type. Research or
70 experimentation activities do not include activities such as ordinary testing or
71 inspection of materials or products for quality control, efficiency surveys,
72 advertising promotions or research in connection with literary, historical or
73 similar projects;

74 (10) "Sale" or "sales" includes installment and credit sales, and the
75 exchange of properties as well as the sale thereof for money, every closed
76 transaction constituting a sale, and means any transfer, exchange or barter,
77 conditional or otherwise, in any manner or by any means whatsoever, of tangible
78 personal property for valuable consideration and the rendering, furnishing or
79 selling for a valuable consideration any of the substances, things and services
80 herein designated and defined as taxable under the terms of sections 144.010 to
81 144.525;

82 (11) "Sale at retail" means any transfer made by any person engaged in
83 business as defined herein of the ownership of, or title to, tangible personal
84 property to the purchaser, for use or consumption and not for resale in any form
85 as tangible personal property, for a valuable consideration; except that, for the
86 purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i)
87 purchases of tangible personal property made by duly licensed physicians,
88 dentists, optometrists and veterinarians and used in the practice of their
89 professions shall be deemed to be purchases for use or consumption and not for
90 resale; and (ii) the selling of computer printouts, computer output or microfilm

91 or microfiche and computer-assisted photo compositions to a purchaser to enable
92 the purchaser to obtain for his or her own use the desired information contained
93 in such computer printouts, computer output on microfilm or microfiche and
94 computer-assisted photo compositions shall be considered as the sale of a service
95 and not as the sale of tangible personal property. Where necessary to conform to
96 the context of sections 144.010 to 144.525 and the tax imposed thereby, the term
97 "sale at retail" shall be construed to embrace:

98 (a) Sales of admission tickets, cash admissions, charges and fees to or in
99 places of amusement, entertainment and recreation, games and athletic events;

100 (b) Sales of electricity, electrical current, water and gas, natural or
101 artificial, to domestic, commercial or industrial consumers;

102 (c) Sales of local and long distance telecommunications service to
103 telecommunications subscribers and to others through equipment of
104 telecommunications subscribers for the transmission of messages and
105 conversations, and the sale, rental or leasing of all equipment or services
106 pertaining or incidental thereto;

107 (d) Sales of service for transmission of messages by telegraph companies;

108 (e) Sales or charges for all rooms, meals and drinks furnished at any
109 hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist
110 camp, tourist cabin, or other place in which rooms, meals or drinks are regularly
111 served to the public;

112 (f) Sales of tickets by every person operating a railroad, sleeping car,
113 dining car, express car, boat, airplane, and such buses and trucks as are licensed
114 by the division of motor carrier and railroad safety of the department of economic
115 development of Missouri, engaged in the transportation of persons for hire;

116 (12) "Seller" means a person selling or furnishing tangible personal
117 property or rendering services, on the receipts from which a tax is imposed
118 pursuant to section 144.020;

119 (13) The noun "tax" means either the tax payable by the purchaser of a
120 commodity or service subject to tax, or the aggregate amount of taxes due from
121 the vendor of such commodities or services during the period for which he or she
122 is required to report his or her collections, as the context may require;

123 (14) "Telecommunications service", for the purpose of this chapter, the
124 transmission of information by wire, radio, optical cable, coaxial cable, electronic
125 impulses, or other similar means. As used in this definition, "information" means
126 knowledge or intelligence represented by any form of writing, signs, signals,
127 pictures, sounds, or any other symbols. Telecommunications service does not

128 include the following if such services are separately stated on the customer's bill
129 or on records of the seller maintained in the ordinary course of business:

130 (a) Access to the internet, access to interactive computer services or
131 electronic publishing services, except the amount paid for the telecommunications
132 service used to provide such access;

133 (b) Answering services and one-way paging services;

134 (c) Private mobile radio services which are not two-way commercial mobile
135 radio services such as wireless telephone, personal communications services or
136 enhanced specialized mobile radio services as defined pursuant to federal law; or

137 (d) Cable or satellite television or music services; and

138 (15) "Product which is intended to be sold ultimately for final use or
139 consumption" means tangible personal property, or any service that is subject to
140 state or local sales or use taxes, or any tax that is substantially equivalent
141 thereto, in this state or any other state.

142 2. For purposes of the taxes imposed under sections 144.010 to 144.525,
143 and any other provisions of law pertaining to sales or use taxes which incorporate
144 the provisions of sections 144.010 to 144.525 by reference, the term
145 "manufactured homes" shall have the same meaning given it in section 700.010.

146 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales
147 Tax Law".

144.020. 1. A tax is hereby levied and imposed **for the privilege of**
2 **titling new and used motor vehicles, trailers, boats, and outboard**
3 **motors purchased or acquired for use on the highways or waters of this**
4 **state which are required to be titled under the laws of the state of**
5 **Missouri and, except as provided in subdivision (9) of this subsection,**
6 upon all sellers for the privilege of engaging in the business of selling tangible
7 personal property or rendering taxable service at retail in this state. The rate of
8 tax shall be as follows:

9 (1) Upon every retail sale in this state of tangible personal property,
10 [including but not limited to] **excluding** motor vehicles, trailers, motorcycles,
11 mopeds, motortricycles, boats and outboard motors **required to be titled under**
12 **the laws of the state of Missouri and subject to tax under subdivision**
13 **(9) of this subsection,** a tax equivalent to four percent of the purchase price
14 paid or charged, or in case such sale involves the exchange of property, a tax
15 equivalent to four percent of the consideration paid or charged, including the fair
16 market value of the property exchanged at the time and place of the exchange,
17 except as otherwise provided in section 144.025;

18 (2) A tax equivalent to four percent of the amount paid for admission and
19 seating accommodations, or fees paid to, or in any place of amusement,
20 entertainment or recreation, games and athletic events;

21 (3) A tax equivalent to four percent of the basic rate paid or charged on
22 all sales of electricity or electrical current, water and gas, natural or artificial, to
23 domestic, commercial or industrial consumers;

24 (4) A tax equivalent to four percent on the basic rate paid or charged on
25 all sales of local and long distance telecommunications service to
26 telecommunications subscribers and to others through equipment of
27 telecommunications subscribers for the transmission of messages and
28 conversations and upon the sale, rental or leasing of all equipment or services
29 pertaining or incidental thereto; except that, the payment made by
30 telecommunications subscribers or others, pursuant to section 144.060, and any
31 amounts paid for access to the internet or interactive computer services shall not
32 be considered as amounts paid for telecommunications services;

33 (5) A tax equivalent to four percent of the basic rate paid or charged for
34 all sales of services for transmission of messages of telegraph companies;

35 (6) A tax equivalent to four percent on the amount of sales or charges for
36 all rooms, meals and drinks furnished at any hotel, motel, tavern, inn,
37 restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or
38 other place in which rooms, meals or drinks are regularly served to the public;

39 (7) A tax equivalent to four percent of the amount paid or charged for
40 intrastate tickets by every person operating a railroad, sleeping car, dining car,
41 express car, boat, airplane and such buses and trucks as are licensed by the
42 division of motor carrier and railroad safety of the department of economic
43 development of Missouri, engaged in the transportation of persons for hire;

44 (8) A tax equivalent to four percent of the amount paid or charged for
45 rental or lease of tangible personal property, provided that if the lessor or renter
46 of any tangible personal property had previously purchased the property under
47 the conditions of "sale at retail" or leased or rented the property and the tax was
48 paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
49 subrenter shall not apply or collect the tax on the subsequent lease, sublease,
50 rental or subrental receipts from that property. The purchase, rental or lease of
51 motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard
52 motors shall be taxed and the tax paid as provided in this section and section
53 144.070. In no event shall the rental or lease of boats and outboard motors be
54 considered a sale, charge, or fee to, for or in places of amusement, entertainment

55 or recreation nor shall any such rental or lease be subject to any tax imposed to,
56 for, or in such places of amusement, entertainment or recreation. Rental and
57 leased boats or outboard motors shall be taxed under the provisions of the sales
58 tax laws as provided under such laws for motor vehicles and trailers. Tangible
59 personal property which is exempt from the sales or use tax under section
60 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the
61 lease or rental thereof[.];

62 **(9) A tax equivalent to four percent of the purchase price, as**
63 **defined in section 144.070, of new and used motor vehicles, trailers,**
64 **boats, and outboard motors purchased or acquired for use on the**
65 **highways or waters of this state which are required to be registered**
66 **under the laws of the state of Missouri. This tax is imposed on the**
67 **person titling such property, and shall be paid according to the**
68 **procedures in section 144.440.**

69 2. All tickets sold which are sold under the provisions of sections 144.010
70 to 144.525 which are subject to the sales tax shall have printed, stamped or
71 otherwise endorsed thereon, the words "This ticket is subject to a sales tax".

144.021. The purpose and intent of sections 144.010 to 144.510 is to
2 impose a tax upon the privilege of engaging in the business, in this state, of
3 selling tangible personal property and those services listed in section 144.020
4 **and for the privilege of titling new and used motor vehicles, trailers,**
5 **boats, and outboard motors purchased or acquired for use on the**
6 **highways or waters of this state which are required to be registered**
7 **under the laws of the state of Missouri. Except as otherwise provided,**
8 the primary tax burden is placed upon the seller making the taxable sales of
9 property or service and is levied at the rate provided for in section
10 144.020. Excluding **subdivision (9) of subsection 1 of section 144.020 and**
11 sections 144.070, 144.440 and 144.450, the extent to which a seller is required to
12 collect the tax from the purchaser of the taxable property or service is governed
13 by section 144.285 and in no way affects sections 144.080 and 144.100, which
14 require all sellers to report to the director of revenue their "gross receipts",
15 defined herein to mean the aggregate amount of the sales price of all sales at
16 retail, and remit tax at four percent of their gross receipts.

144.030. 1. There is hereby specifically exempted from the provisions of
2 sections 144.010 to 144.525 and from the computation of the tax levied, assessed
3 or payable pursuant to sections 144.010 to 144.525 such retail sales as may be
4 made in commerce between this state and any other state of the United States,

5 or between this state and any foreign country, and any retail sale which the state
6 of Missouri is prohibited from taxing pursuant to the Constitution or laws of the
7 United States of America, and such retail sales of tangible personal property
8 which the general assembly of the state of Missouri is prohibited from taxing or
9 further taxing by the constitution of this state.

10 2. There are also specifically exempted from the provisions of the local
11 sales tax law as defined in section 32.085, section 238.235, and sections 144.010
12 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied,
13 assessed or payable pursuant to the local sales tax law as defined in section
14 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

15 (1) Motor fuel or special fuel subject to an excise tax of this state, unless
16 all or part of such excise tax is refunded pursuant to section 142.824; or upon the
17 sale at retail of fuel to be consumed in manufacturing or creating gas, power,
18 steam, electrical current or in furnishing water to be sold ultimately at retail; or
19 feed for livestock or poultry; or grain to be converted into foodstuffs which are to
20 be sold ultimately in processed form at retail; or seed, limestone or fertilizer
21 which is to be used for seeding, liming or fertilizing crops which when harvested
22 will be sold at retail or will be fed to livestock or poultry to be sold ultimately in
23 processed form at retail; economic poisons registered pursuant to the provisions
24 of the Missouri pesticide registration law (sections 281.220 to 281.310) which are
25 to be used in connection with the growth or production of crops, fruit trees or
26 orchards applied before, during, or after planting, the crop of which when
27 harvested will be sold at retail or will be converted into foodstuffs which are to
28 be sold ultimately in processed form at retail;

29 (2) Materials, manufactured goods, machinery and parts which when used
30 in manufacturing, processing, compounding, mining, producing or fabricating
31 become a component part or ingredient of the new personal property resulting
32 from such manufacturing, processing, compounding, mining, producing or
33 fabricating and which new personal property is intended to be sold ultimately for
34 final use or consumption; and materials, including without limitation, gases and
35 manufactured goods, including without limitation slagging materials and
36 firebrick, which are ultimately consumed in the manufacturing process by
37 blending, reacting or interacting with or by becoming, in whole or in part,
38 component parts or ingredients of steel products intended to be sold ultimately
39 for final use or consumption;

40 (3) Materials, replacement parts and equipment purchased for use directly
41 upon, and for the repair and maintenance or manufacture of, motor vehicles,

42 watercraft, railroad rolling stock or aircraft engaged as common carriers of
43 persons or property;

44 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and
45 the trailers pulled by such motor vehicles, that are actually used in the normal
46 course of business to haul property on the public highways of the state, and that
47 are capable of hauling loads commensurate with the motor vehicle's registered
48 weight; and the materials, replacement parts, and equipment purchased for use
49 directly upon, and for the repair and maintenance or manufacture of such
50 vehicles. For purposes of this subdivision "motor vehicle" and "public highway"
51 shall have the meaning as ascribed in section 390.020;

52 (5) Replacement machinery, equipment, and parts and the materials and
53 supplies solely required for the installation or construction of such replacement
54 machinery, equipment, and parts, used directly in manufacturing, mining,
55 fabricating or producing a product which is intended to be sold ultimately for
56 final use or consumption; and machinery and equipment, and the materials and
57 supplies required solely for the operation, installation or construction of such
58 machinery and equipment, purchased and used to establish new, or to replace or
59 expand existing, material recovery processing plants in this state. For the
60 purposes of this subdivision, a "material recovery processing plant" means a
61 facility that has as its primary purpose the recovery of materials into a useable
62 product or a different form which is used in producing a new product and shall
63 include a facility or equipment which are used exclusively for the collection of
64 recovered materials for delivery to a material recovery processing plant but shall
65 not include motor vehicles used on highways. For purposes of this section, the
66 terms motor vehicle and highway shall have the same meaning pursuant to
67 section 301.010. Material recovery is not the reuse of materials within a
68 manufacturing process or the use of a product previously recovered. The material
69 recovery processing plant shall qualify under the provisions of this section
70 regardless of ownership of the material being recovered;

71 (6) Machinery and equipment, and parts and the materials and supplies
72 solely required for the installation or construction of such machinery and
73 equipment, purchased and used to establish new or to expand existing
74 manufacturing, mining or fabricating plants in the state if such machinery and
75 equipment is used directly in manufacturing, mining or fabricating a product
76 which is intended to be sold ultimately for final use or consumption;

77 (7) Tangible personal property which is used exclusively in the
78 manufacturing, processing, modification or assembling of products sold to the

79 United States government or to any agency of the United States government;
80 (8) Animals or poultry used for breeding or feeding purposes, or captive
81 wildlife;
82 (9) Newsprint, ink, computers, photosensitive paper and film, toner,
83 printing plates and other machinery, equipment, replacement parts and supplies
84 used in producing newspapers published for dissemination of news to the general
85 public;
86 (10) The rentals of films, records or any type of sound or picture
87 transcriptions for public commercial display;
88 (11) Pumping machinery and equipment used to propel products delivered
89 by pipelines engaged as common carriers;
90 (12) Railroad rolling stock for use in transporting persons or property in
91 interstate commerce and motor vehicles licensed for a gross weight of twenty-four
92 thousand pounds or more or trailers used by common carriers, as defined in
93 section 390.020, in the transportation of persons or property;
94 (13) Electrical energy used in the actual primary manufacture, processing,
95 compounding, mining or producing of a product, or electrical energy used in the
96 actual secondary processing or fabricating of the product, or a material recovery
97 processing plant as defined in subdivision (5) of this subsection, in facilities
98 owned or leased by the taxpayer, if the total cost of electrical energy so used
99 exceeds ten percent of the total cost of production, either primary or secondary,
100 exclusive of the cost of electrical energy so used or if the raw materials used in
101 such processing contain at least twenty-five percent recovered materials as
102 defined in section 260.200. There shall be a rebuttable presumption that the raw
103 materials used in the primary manufacture of automobiles contain at least
104 twenty-five percent recovered materials. For purposes of this subdivision,
105 "processing" means any mode of treatment, act or series of acts performed upon
106 materials to transform and reduce them to a different state or thing, including
107 treatment necessary to maintain or preserve such processing by the producer at
108 the production facility;
109 (14) Anodes which are used or consumed in manufacturing, processing,
110 compounding, mining, producing or fabricating and which have a useful life of
111 less than one year;
112 (15) Machinery, equipment, appliances and devices purchased or leased
113 and used solely for the purpose of preventing, abating or monitoring air pollution,
114 and materials and supplies solely required for the installation, construction or
115 reconstruction of such machinery, equipment, appliances and devices;

116 (16) Machinery, equipment, appliances and devices purchased or leased
117 and used solely for the purpose of preventing, abating or monitoring water
118 pollution, and materials and supplies solely required for the installation,
119 construction or reconstruction of such machinery, equipment, appliances and
120 devices;

121 (17) Tangible personal property purchased by a rural water district;

122 (18) All amounts paid or charged for admission or participation or other
123 fees paid by or other charges to individuals in or for any place of amusement,
124 entertainment or recreation, games or athletic events, including museums, fairs,
125 zoos and planetariums, owned or operated by a municipality or other political
126 subdivision where all the proceeds derived therefrom benefit the municipality or
127 other political subdivision and do not inure to any private person, firm, or
128 corporation, **provided, however, that a municipality or other political**
129 **subdivision may enter into revenue-sharing agreements with private**
130 **persons, firms, or corporations providing goods or services, including**
131 **management services, in or for the place of amusement, entertainment**
132 **or recreation, games or athletic events, and provided further that**
133 **nothing in this subdivision shall exempt from tax any amounts retained**
134 **by any private person, firm, or corporation under such revenue-sharing**
135 **agreement;**

136 (19) All sales of insulin and prosthetic or orthopedic devices as defined on
137 January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the
138 Social Security Act of 1965, including the items specified in Section 1862(a)(12)
139 of that act, and also specifically including hearing aids and hearing aid supplies
140 and all sales of drugs which may be legally dispensed by a licensed pharmacist
141 only upon a lawful prescription of a practitioner licensed to administer those
142 items, including samples and materials used to manufacture samples which may
143 be dispensed by a practitioner authorized to dispense such samples and all sales
144 or rental of medical oxygen, home respiratory equipment and accessories, hospital
145 beds and accessories and ambulatory aids, all sales or rental of manual and
146 powered wheelchairs, stairway lifts, Braille writers, electronic Braille equipment
147 and, if purchased or rented by or on behalf of a person with one or more physical
148 or mental disabilities to enable them to function more independently, all sales or
149 rental of scooters, reading machines, electronic print enlargers and magnifiers,
150 electronic alternative and augmentative communication devices, and items used
151 solely to modify motor vehicles to permit the use of such motor vehicles by
152 individuals with disabilities or sales of over-the-counter or nonprescription drugs

153 to individuals with disabilities, and drugs required by the Food and Drug
154 Administration to meet the over-the-counter drug product labeling requirements
155 in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner
156 licensed to prescribe;

157 (20) All sales made by or to religious and charitable organizations and
158 institutions in their religious, charitable or educational functions and activities
159 and all sales made by or to all elementary and secondary schools operated at
160 public expense in their educational functions and activities;

161 (21) All sales of aircraft to common carriers for storage or for use in
162 interstate commerce and all sales made by or to not-for-profit civic, social, service
163 or fraternal organizations, including fraternal organizations which have been
164 declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the
165 1986 Internal Revenue Code, as amended, in their civic or charitable functions
166 and activities and all sales made to eleemosynary and penal institutions and
167 industries of the state, and all sales made to any private not-for-profit institution
168 of higher education not otherwise excluded pursuant to subdivision (20) of this
169 subsection or any institution of higher education supported by public funds, and
170 all sales made to a state relief agency in the exercise of relief functions and
171 activities;

172 (22) All ticket sales made by benevolent, scientific and educational
173 associations which are formed to foster, encourage, and promote progress and
174 improvement in the science of agriculture and in the raising and breeding of
175 animals, and by nonprofit summer theater organizations if such organizations are
176 exempt from federal tax pursuant to the provisions of the Internal Revenue Code
177 and all admission charges and entry fees to the Missouri state fair or any fair
178 conducted by a county agricultural and mechanical society organized and
179 operated pursuant to sections 262.290 to 262.530;

180 (23) All sales made to any private not-for-profit elementary or secondary
181 school, all sales of feed additives, medications or vaccines administered to
182 livestock or poultry in the production of food or fiber, all sales of pesticides used
183 in the production of crops, livestock or poultry for food or fiber, all sales of
184 bedding used in the production of livestock or poultry for food or fiber, all sales
185 of propane or natural gas, electricity or diesel fuel used exclusively for drying
186 agricultural crops, natural gas used in the primary manufacture or processing of
187 fuel ethanol as defined in section 142.028, natural gas, propane, and electricity
188 used by an eligible new generation cooperative or an eligible new generation
189 processing entity as defined in section 348.432, and all sales of farm machinery

190 and equipment, other than airplanes, motor vehicles and trailers, and any freight
191 charges on any exempt item. As used in this subdivision, the term "feed
192 additives" means tangible personal property which, when mixed with feed for
193 livestock or poultry, is to be used in the feeding of livestock or poultry. As used
194 in this subdivision, the term "pesticides" includes adjuvants such as crop oils,
195 surfactants, wetting agents and other assorted pesticide carriers used to improve
196 or enhance the effect of a pesticide and the foam used to mark the application of
197 pesticides and herbicides for the production of crops, livestock or poultry. As
198 used in this subdivision, the term "farm machinery and equipment" means new
199 or used farm tractors and such other new or used farm machinery and equipment
200 and repair or replacement parts thereon and any accessories for and upgrades to
201 such farm machinery and equipment, rotary mowers used exclusively for
202 agricultural purposes, and supplies and lubricants used exclusively, solely, and
203 directly for producing crops, raising and feeding livestock, fish, poultry,
204 pheasants, chukar, quail, or for producing milk for ultimate sale at retail,
205 including field drain tile, and one-half of each purchaser's purchase of diesel fuel
206 therefor which is:

207 (a) Used exclusively for agricultural purposes;
208 (b) Used on land owned or leased for the purpose of producing farm
209 products; and

210 (c) Used directly in producing farm products to be sold ultimately in
211 processed form or otherwise at retail or in producing farm products to be fed to
212 livestock or poultry to be sold ultimately in processed form at retail;

213 (24) Except as otherwise provided in section 144.032, all sales of metered
214 water service, electricity, electrical current, natural, artificial or propane gas,
215 wood, coal or home heating oil for domestic use and in any city not within a
216 county, all sales of metered or unmetered water service for domestic use:

217 (a) "Domestic use" means that portion of metered water service,
218 electricity, electrical current, natural, artificial or propane gas, wood, coal or
219 home heating oil, and in any city not within a county, metered or unmetered
220 water service, which an individual occupant of a residential premises uses for
221 nonbusiness, noncommercial or nonindustrial purposes. Utility service through
222 a single or master meter for residential apartments or condominiums, including
223 service for common areas and facilities and vacant units, shall be deemed to be
224 for domestic use. Each seller shall establish and maintain a system whereby
225 individual purchases are determined as exempt or nonexempt;

226 (b) Regulated utility sellers shall determine whether individual purchases

227 are exempt or nonexempt based upon the seller's utility service rate
228 classifications as contained in tariffs on file with and approved by the Missouri
229 public service commission. Sales and purchases made pursuant to the rate
230 classification "residential" and sales to and purchases made by or on behalf of the
231 occupants of residential apartments or condominiums through a single or master
232 meter, including service for common areas and facilities and vacant units, shall
233 be considered as sales made for domestic use and such sales shall be exempt from
234 sales tax. Sellers shall charge sales tax upon the entire amount of purchases
235 classified as nondomestic use. The seller's utility service rate classification and
236 the provision of service thereunder shall be conclusive as to whether or not the
237 utility must charge sales tax;

238 (c) Each person making domestic use purchases of services or property
239 and who uses any portion of the services or property so purchased for a
240 nondomestic use shall, by the fifteenth day of the fourth month following the year
241 of purchase, and without assessment, notice or demand, file a return and pay
242 sales tax on that portion of nondomestic purchases. Each person making
243 nondomestic purchases of services or property and who uses any portion of the
244 services or property so purchased for domestic use, and each person making
245 domestic purchases on behalf of occupants of residential apartments or
246 condominiums through a single or master meter, including service for common
247 areas and facilities and vacant units, under a nonresidential utility service rate
248 classification may, between the first day of the first month and the fifteenth day
249 of the fourth month following the year of purchase, apply for credit or refund to
250 the director of revenue and the director shall give credit or make refund for taxes
251 paid on the domestic use portion of the purchase. The person making such
252 purchases on behalf of occupants of residential apartments or condominiums shall
253 have standing to apply to the director of revenue for such credit or refund;

254 (25) All sales of handicraft items made by the seller or the seller's spouse
255 if the seller or the seller's spouse is at least sixty-five years of age, and if the total
256 gross proceeds from such sales do not constitute a majority of the annual gross
257 income of the seller;

258 (26) Excise taxes, collected on sales at retail, imposed by Sections 4041,
259 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United
260 States Code. The director of revenue shall promulgate rules pursuant to chapter
261 536 to eliminate all state and local sales taxes on such excise taxes;

262 (27) Sales of fuel consumed or used in the operation of ships, barges, or
263 waterborne vessels which are used primarily in or for the transportation of

264 property or cargo, or the conveyance of persons for hire, on navigable rivers
265 bordering on or located in part in this state, if such fuel is delivered by the seller
266 to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such
267 river;

268 (28) All sales made to an interstate compact agency created pursuant to
269 sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the
270 functions and activities of such agency as provided pursuant to the compact;

271 (29) Computers, computer software and computer security systems
272 purchased for use by architectural or engineering firms headquartered in this
273 state. For the purposes of this subdivision, "headquartered in this state" means
274 the office for the administrative management of at least four integrated facilities
275 operated by the taxpayer is located in the state of Missouri;

276 (30) All livestock sales when either the seller is engaged in the growing,
277 producing or feeding of such livestock, or the seller is engaged in the business of
278 buying and selling, bartering or leasing of such livestock;

279 (31) All sales of barges which are to be used primarily in the
280 transportation of property or cargo on interstate waterways;

281 (32) Electrical energy or gas, whether natural, artificial or propane, water,
282 or other utilities which are ultimately consumed in connection with the
283 manufacturing of cellular glass products or in any material recovery processing
284 plant as defined in subdivision (5) of this subsection;

285 (33) Notwithstanding other provisions of law to the contrary, all sales of
286 pesticides or herbicides used in the production of crops, aquaculture, livestock or
287 poultry;

288 (34) Tangible personal property and utilities purchased for use or
289 consumption directly or exclusively in the research and development of
290 agricultural/biotechnology and plant genomics products and prescription
291 pharmaceuticals consumed by humans or animals;

292 (35) All sales of grain bins for storage of grain for resale;

293 (36) All sales of feed which are developed for and used in the feeding of
294 pets owned by a commercial breeder when such sales are made to a commercial
295 breeder, as defined in section 273.325, and licensed pursuant to sections 273.325
296 to 273.357;

297 (37) All purchases by a contractor on behalf of an entity located in another
298 state, provided that the entity is authorized to issue a certificate of exemption for
299 purchases to a contractor under the provisions of that state's laws. For purposes
300 of this subdivision, the term "certificate of exemption" shall mean any document

301 evidencing that the entity is exempt from sales and use taxes on purchases
302 pursuant to the laws of the state in which the entity is located. Any contractor
303 making purchases on behalf of such entity shall maintain a copy of the entity's
304 exemption certificate as evidence of the exemption. If the exemption certificate
305 issued by the exempt entity to the contractor is later determined by the director
306 of revenue to be invalid for any reason and the contractor has accepted the
307 certificate in good faith, neither the contractor or the exempt entity shall be liable
308 for the payment of any taxes, interest and penalty due as the result of use of the
309 invalid exemption certificate. Materials shall be exempt from all state and local
310 sales and use taxes when purchased by a contractor for the purpose of fabricating
311 tangible personal property which is used in fulfilling a contract for the purpose
312 of constructing, repairing or remodeling facilities for the following:

313 (a) An exempt entity located in this state, if the entity is one of those
314 entities able to issue project exemption certificates in accordance with the
315 provisions of section 144.062; or

316 (b) An exempt entity located outside the state if the exempt entity is
317 authorized to issue an exemption certificate to contractors in accordance with the
318 provisions of that state's law and the applicable provisions of this section;

319 (38) All sales or other transfers of tangible personal property to a lessor
320 who leases the property under a lease of one year or longer executed or in effect
321 at the time of the sale or other transfer to an interstate compact agency created
322 pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

323 (39) Sales of tickets to any collegiate athletic championship event that is
324 held in a facility owned or operated by a governmental authority or commission,
325 a quasi-governmental agency, a state university or college or by the state or any
326 political subdivision thereof, including a municipality, and that is played on a
327 neutral site and may reasonably be played at a site located outside the state of
328 Missouri. For purposes of this subdivision, "neutral site" means any site that is
329 not located on the campus of a conference member institution participating in the
330 event;

331 (40) All purchases by a sports complex authority created under section
332 64.920, and all sales of utilities by such authority at the authority's cost that are
333 consumed in connection with the operation of a sports complex leased to a
334 professional sports team;

335 (41) Beginning January 1, 2009, but not after January 1, 2015, materials,
336 replacement parts, and equipment purchased for use directly upon, and for the
337 modification, replacement, repair, and maintenance of aircraft, aircraft power

338 plants, and aircraft accessories;

339 (42) Sales of sporting clays, wobble, skeet, and trap targets to any
340 shooting range or similar places of business for use in the normal course of
341 business and money received by a shooting range or similar places of business
342 from patrons and held by a shooting range or similar place of business for
343 redistribution to patrons at the conclusion of a shooting event.

344 **3. Any ruling, agreement, or contract, whether written or oral,**
345 **express or implied, between a person and this state's executive branch,**
346 **or any other state agency or department, stating, agreeing, or ruling**
347 **that such person is not required to collect sales and use tax in this**
348 **state despite the presence of a warehouse, distribution center, or**
349 **fulfillment center in this state that is owned or operated by the person**
350 **or an affiliated person shall be null and void unless it is specifically**
351 **approved by a majority vote of each of the houses of the general**
352 **assembly. For purposes of this subsection, an "affiliated person" means**
353 **any person that is a member of the same "controlled group of**
354 **corporations" as defined in Section 1563(a) of the Internal Revenue**
355 **Code of 1986, as amended, as the vendor or any other entity that,**
356 **notwithstanding its form of organization, bears the same ownership**
357 **relationship to the vendor as a corporation that is a member of the**
358 **same "controlled group of corporations" as defined in Section 1563(a)**
359 **of the Internal Revenue Code, as amended.**

144.069. All sales taxes associated with the titling of motor vehicles,
2 trailers, boats and outboard motors **under the laws of Missouri** shall be
3 **[deemed to be consummated] imposed at the rate in effect at the location**
4 **of the** address of the owner thereof, and all sales taxes associated with the
5 **titling of vehicles under** leases of over sixty-day duration of motor vehicles,
6 trailers, boats and outboard motors **[subject to sales taxes under this chapter]**
7 shall be **[deemed to be consummated] imposed at the rate in effect**, unless the
8 vehicle, trailer, boat or motor has been registered and sales taxes have been paid
9 prior to the consummation of the lease agreement at the **location of the** address
10 of the lessee thereof on the date the lease is consummated, and all applicable
11 sales taxes levied by any political subdivision shall be collected **and remitted**
12 on such sales **from the purchaser or lessee** by the state department of
13 revenue on that basis.

144.071. 1. In all cases where the purchaser of a motor vehicle, trailer,
2 boat or outboard motor rescinds the sale of that motor vehicle, trailer, boat or

3 outboard motor and receives a refund of the purchase price and returns the motor
4 vehicle, trailer, boat or outboard motor to the seller within sixty calendar days
5 from the date of the sale, **any** [the sales or use] tax paid to the department of
6 revenue shall be refunded to the purchaser upon proper application to the
7 director of revenue.

8 2. In any rescission whereby a seller reacquires title to the motor vehicle,
9 trailer, boat or outboard motor sold by him and the reacquisition is within sixty
10 calendar days from the date of the original sale, the person reacquiring the motor
11 vehicle, trailer, boat or outboard motor shall be entitled to a refund of any [sales
12 or use] tax paid as a result of the reacquisition of the motor vehicle, trailer, boat
13 or outboard motor, upon proper application to the director of revenue.

14 3. Any city or county [sales or use] tax refunds shall be deducted by the
15 director of revenue from the next remittance made to that city or county.

16 4. Each claim for refund must be made within one year after payment of
17 the tax on which the refund is claimed.

18 5. As used in this section, the term "boat" includes all motorboats and
19 vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

144.440. 1. [In addition to all other taxes now or hereafter levied and
2 imposed upon every person for the privilege of using the highways or waterways
3 of this state, there is hereby levied and imposed a tax equivalent to four percent
4 of the purchase price, as defined in section 144.070, which is paid or charged on
5 new and used motor vehicles, trailers, boats, and outboard motors purchased or
6 acquired for use on the highways or waters of this state which are required to be
7 registered under the laws of the state of Missouri.

8 2.] At the time the owner of any [such] motor vehicle, trailer, boat, or
9 outboard motor makes application to the director of revenue for an official
10 certificate of title and the registration of the same as otherwise provided by law,
11 he shall present to the director of revenue evidence satisfactory to the director
12 showing the purchase price paid by or charged to the applicant in the acquisition
13 of the motor vehicle, trailer, boat, or outboard motor, or that the motor vehicle,
14 trailer, boat, or outboard motor is not subject to the tax herein provided and, if
15 the motor vehicle, trailer, boat, or outboard motor is subject to the tax herein
16 provided, the applicant shall pay or cause to be paid to the director of revenue the
17 tax provided herein.

18 [3.] 2. In the event that the purchase price is unknown or undisclosed,
19 or that the evidence thereof is not satisfactory to the director of revenue, the
20 same shall be fixed by appraisement by the director.

21 [4.] **3.** No certificate of title shall be issued for such motor vehicle, trailer,
22 boat, or outboard motor unless the tax for the privilege of using the highways or
23 waters of this state has been paid or the vehicle, trailer, boat, or outboard motor
24 is registered under the provisions of subsection [5] **4** of this section.

25 [5.] **4.** The owner of any motor vehicle, trailer, boat, or outboard motor
26 which is to be used exclusively for rental or lease purposes may pay the tax due
27 thereon required in section 144.020 at the time of registration or in lieu thereof
28 may pay a [use] **sales** tax as provided in sections 144.010, 144.020, 144.070 and
29 144.440. A [use] **sales** tax shall be charged and paid on the amount charged for
30 each rental or lease agreement while the motor vehicle, trailer, boat, or outboard
31 motor is domiciled in the state. If the owner elects to pay upon each rental or
32 lease, he shall make an affidavit to that effect in such form as the director of
33 revenue shall require and shall remit the tax due at such times as the director
34 of revenue shall require.

35 [6.] **5.** In the event that any leasing company which rents or leases motor
36 vehicles, trailers, boats, or outboard motors elects to collect a [use] **sales** tax, all
37 of its lease receipts would be subject to the [use] **sales** tax[,] regardless of
38 whether [or not] the leasing company previously paid a sales tax when the
39 vehicle, trailer, boat, or outboard motor was originally purchased.

40 [7.] **6.** The provisions of this section, and the tax imposed by this section,
41 shall not apply to manufactured homes.

 144.450. In order to avoid double taxation under the provisions of sections
2 144.010 to 144.510, any person who purchases a motor vehicle, trailer,
3 manufactured home, boat, or outboard motor in any other state and seeks to
4 register or obtain a certificate of title for it in this state shall be credited with the
5 amount of any sales tax or use tax shown to have been previously paid by him on
6 the purchase price of such motor vehicle, trailer, boat, or outboard motor in such
7 other state. The tax imposed by **subdivision (9) of subsection 1 of** section
8 [144.440] **144.020** shall not apply:

9 (1) [To motor vehicles, trailers, boats, or outboard motors on account of
10 which the sales tax provided by sections 144.010 to 144.510 shall have been paid;

11 (2)] To motor vehicles, trailers, boats, or outboard motors brought into
12 this state by a person moving any such vehicle, trailer, boat, or outboard motor
13 into Missouri from another state who shall have registered and in good faith
14 regularly operated any such motor vehicle, trailer, boat, or outboard motor in
15 such other state at least ninety days prior to the time it is registered in this
16 state;

17 [(3)] (2) To motor vehicles, trailers, boats, or outboard motors acquired
18 by registered dealers for resale;

19 [(4)] (3) To motor vehicles, trailers, boats, or outboard motors purchased,
20 owned or used by any religious, charitable or eleemosynary institution for use in
21 the conduct of regular religious, charitable or eleemosynary functions and
22 activities;

23 [(5)] (4) To motor vehicles owned and used by religious organizations in
24 transferring pupils to and from schools supported by such organization;

25 [(6)] (5) Where the motor vehicle, trailer, boat, or outboard motor has
26 been acquired by the applicant for a certificate of title therefor by gift or under
27 a will or by inheritance, and the tax hereby imposed has been paid by the donor
28 or decedent;

29 [(7)] (6) To any motor vehicle, trailer, boat, or outboard motor owned or
30 used by the state of Missouri or any other political subdivision thereof, or by an
31 educational institution supported by public funds; or

32 [(8)] (7) To farm tractors.

144.455. The tax imposed by **subdivision (9) of subsection 1 of section**
2 **[144.440] 144.020 on the titling of** motor vehicles and trailers is levied for the
3 purpose of providing revenue to be used by this state to defray in whole or in part
4 the cost of constructing, widening, reconstructing, maintaining, resurfacing and
5 repairing the public highways, roads and streets of this state, and the cost and
6 expenses incurred in the administration and enforcement of **subdivision (9) of**
7 **subsection 1 of section 144.020 and** sections 144.440 to 144.455, and for no
8 other purpose whatsoever, and all revenue collected or received by the director
9 of revenue from the tax imposed by **subdivision (9) of subsection 1 of section**
10 **[144.440] 144.020 on motor vehicles and trailers shall be promptly deposited [in**
11 **the state treasury to the credit of the state highway department fund] as**
12 **dictated by article IV, section 30(b) of the Constitution of Missouri.**

144.525. Notwithstanding any other provision of law, the amount of any
2 state and local sales [or use] taxes due on the purchase of a motor vehicle, trailer,
3 boat or outboard motor required to be registered under the provisions of sections
4 301.001 to 301.660 and sections 306.010 to 306.900 shall be computed on the rate
5 of such taxes in effect on the date the purchaser submits application for a
6 certificate of ownership to the director of revenue; except that, in the case of a
7 sale at retail, of an outboard motor by a retail business which is not required to
8 be registered under the provisions of section 301.251, the amount of state and
9 local [sales and use] taxes due shall be computed on the rate of such taxes in

10 effect as of the calendar date of the retail sale.

144.605. The following words and phrases as used in sections 144.600 to
2 144.745 mean and include:

3 (1) "Calendar quarter", the period of three consecutive calendar months
4 ending on March thirty-first, June thirtieth, September thirtieth or December
5 thirty-first;

6 (2) "Engages in business activities within this state" includes:

7 (a) [Purposefully or systematically exploiting the market provided by this
8 state by any media-assisted, media-facilitated, or media-solicited means,
9 including, but not limited to, direct mail advertising, distribution of catalogs,
10 computer-assisted shopping, telephone, television, radio, or other electronic
11 media, or magazine or newspaper advertisements, or other media; or

12 (b) Being owned or controlled by the same interests which own or control
13 any seller engaged in the same or similar line of business in this state; or

14 (c)] Maintaining or having a franchisee or licensee operating under the
15 seller's trade name in this state if the franchisee or licensee is required to collect
16 sales tax pursuant to sections 144.010 to 144.525; [or]

17 [(d)] **(b)** Soliciting sales or taking orders by sales agents or traveling
18 representatives;

19 **(c) A vendor is presumed to "engage in business activities within
20 this state" if any person, other than a common carrier acting in its
21 capacity as such, that has substantial nexus with this state:**

22 **a. Sells a similar line of products as the vendor and does so
23 under the same or a similar business name;**

24 **b. Maintains an office, distribution facility, warehouse, or
25 storage place, or similar place of business in the state to facilitate the
26 delivery of property or services sold by the vendor to the vendor's
27 customers;**

28 **c. Delivers, installs, assembles, or performs maintenance services
29 for the vendor's customers within the state;**

30 **d. Facilitates the vendor's delivery of property to customers in
31 the state by allowing the vendor's customers to pick up property sold
32 by the vendor at an office, distribution facility, warehouse, storage
33 place, or similar place of business maintained by the person in the
34 state; or**

35 **e. Conducts any other activities in the state that are significantly
36 associated with the vendor's ability to establish and maintain a market**

37 in the state for the sales;

38 (d) The presumption in paragraph (c) may be rebutted by
39 demonstrating that the person's activities in the state are not
40 significantly associated with the vendor's ability to establish or
41 maintain a market in this state for the vendor's sales;

42 (e) Notwithstanding paragraph (c), a vendor shall be presumed
43 to engage in business activities within this state if the vendor enters
44 into an agreement with one or more residents of this state under which
45 the resident, for a commission or other consideration, directly or
46 indirectly refers potential customers, whether by a link on an internet
47 website, an in-person oral presentation, telemarketing, or otherwise, to
48 the vendor, if the cumulative gross receipts from sales by the vendor
49 to customers in the state who are referred to the vendor by all
50 residents with this type of an agreement with the vendor is in excess
51 of ten thousand dollars during the preceding twelve months;

52 (f) The presumption in paragraph (e) may be rebutted by
53 submitting proof that the residents with whom the vendor has an
54 agreement did not engage in any activity within the state that was
55 significantly associated with the vendor's ability to establish or
56 maintain the vendor's market in the state during the preceding twelve
57 months. Such proof may consist of sworn written statements from all
58 of the residents with whom the vendor has an agreement stating that
59 they did not engage in any solicitation in the state on behalf of the
60 vendor during the preceding year provided that such statements were
61 provided and obtained in good faith;

62 (3) "Maintains a place of business in this state" includes maintaining,
63 occupying, or using, permanently or temporarily, directly or indirectly, [or
64 through a subsidiary, or agent,] by whatever name called, an office, place of
65 distribution, sales or sample room or place, warehouse or storage place, or other
66 place of business in this state, whether owned or operated by the vendor
67 or by any other person other than a common carrier acting in its
68 capacity as such;

69 (4) "Person", any individual, firm, copartnership, joint venture,
70 association, corporation, municipal or private, and whether organized for profit
71 or not, state, county, political subdivision, state department, commission, board,
72 bureau or agency, except the state transportation department, estate, trust,
73 business trust, receiver or trustee appointed by the state or federal court,

74 syndicate, or any other group or combination acting as a unit, and the plural as
75 well as the singular number;

76 (5) "Purchase", the acquisition of the ownership of, or title to, tangible
77 personal property, through a sale, as defined herein, for the purpose of storage,
78 use or consumption in this state;

79 (6) "Purchaser", any person who is the recipient for a valuable
80 consideration of any sale of tangible personal property acquired for use, storage
81 or consumption in this state;

82 (7) "Sale", any transfer, barter or exchange of the title or ownership of
83 tangible personal property, or the right to use, store or consume the same, for a
84 consideration paid or to be paid, and any transaction whether called leases,
85 rentals, bailments, loans, conditional sales or otherwise, and notwithstanding
86 that the title or possession of the property or both is retained for security. For
87 the purpose of this law the place of delivery of the property to the purchaser,
88 user, storer or consumer is deemed to be the place of sale, whether the delivery
89 be by the vendor or by common carriers, private contractors, mails, express,
90 agents, salesmen, solicitors, hawkers, representatives, consignors, peddlers,
91 canvassers or otherwise;

92 (8) "Sales price", the consideration including the charges for services,
93 except charges incident to the extension of credit, paid or given, or contracted to
94 be paid or given, by the purchaser to the vendor for the tangible personal
95 property, including any services that are a part of the sale, valued in money,
96 whether paid in money or otherwise, and any amount for which credit is given to
97 the purchaser by the vendor, without any deduction therefrom on account of the
98 cost of the property sold, the cost of materials used, labor or service cost, losses
99 or any other expenses whatsoever, except that cash discounts allowed and taken
100 on sales shall not be included and "sales price" shall not include the amount
101 charged for property returned by customers upon rescission of the contract of
102 sales when the entire amount charged therefor is refunded either in cash or credit
103 or the amount charged for labor or services rendered in installing or applying the
104 property sold, the use, storage or consumption of which is taxable pursuant to
105 sections 144.600 to 144.745. In determining the amount of tax due pursuant to
106 sections 144.600 to 144.745, any charge incident to the extension of credit shall
107 be specifically exempted;

108 (9) "Selling agent", every person acting as a representative of a principal,
109 when such principal is not registered with the director of revenue of the state of
110 Missouri for the collection of the taxes imposed pursuant to sections 144.010 to

111 144.525 or sections 144.600 to 144.745 and who receives compensation by reason
112 of the sale of tangible personal property of the principal, if such property is to be
113 stored, used, or consumed in this state;

114 (10) "Storage", any keeping or retention in this state of tangible personal
115 property purchased from a vendor, except property for sale or property that is
116 temporarily kept or retained in this state for subsequent use outside the state;

117 (11) "Tangible personal property", all items subject to the Missouri sales
118 tax as provided in subdivisions (1) and (3) of section 144.020;

119 (12) "Taxpayer", any person remitting the tax or who should remit the tax
120 levied by sections 144.600 to 144.745;

121 (13) "Use", the exercise of any right or power over tangible personal
122 property incident to the ownership or control of that property, except that it does
123 not include the temporary storage of property in this state for subsequent use
124 outside the state, or the sale of the property in the regular course of business;

125 (14) "Vendor", every person engaged in making sales of tangible personal
126 property by mail order, by advertising, by agent or peddling tangible personal
127 property, soliciting or taking orders for sales of tangible personal property, for
128 storage, use or consumption in this state, all salesmen, solicitors, hawkers,
129 representatives, consignees, peddlers or canvassers, as agents of the dealers,
130 distributors, consignors, supervisors, principals or employers under whom they
131 operate or from whom they obtain the tangible personal property sold by them,
132 and every person who maintains a place of business in this state, maintains a
133 stock of goods in this state, or engages in business activities within this state and
134 every person who engages in this state in the business of acting as a selling agent
135 for persons not otherwise vendors as defined in this subdivision. Irrespective of
136 whether they are making sales on their own behalf or on behalf of the dealers,
137 distributors, consignors, supervisors, principals or employers, they must be
138 regarded as vendors and the dealers, distributors, consignors, supervisors,
139 principals or employers must be regarded as vendors for the purposes of sections
140 144.600 to 144.745. [A person shall not be considered a vendor for the purposes
141 of sections 144.600 to 144.745 if all of the following apply:

142 (a) The person's total gross receipts did not exceed five hundred thousand
143 dollars in this state, or twelve and one-half million dollars in the entire United
144 States, in the immediately preceding calendar year;

145 (b) The person maintains no place of business in this state; and

146 (c) The person has no selling agents in this state.]

144.610. 1. A tax is imposed for the privilege of storing, using or

2 consuming within this state any article of tangible personal property, **excluding**
3 **motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and**
4 **outboard motors required to be titled under the laws of the state of**
5 **Missouri and subject to tax under subdivision (9) of subsection 1 of**
6 **section 144.020**, purchased on or after the effective date of sections 144.600 to
7 144.745 in an amount equivalent to the percentage imposed on the sales price in
8 the sales tax law in section 144.020. This tax does not apply with respect to the
9 storage, use or consumption of any article of tangible personal property
10 purchased, produced or manufactured outside this state until the transportation
11 of the article has finally come to rest within this state or until the article has
12 become commingled with the general mass of property of this state.

13 2. Every person storing, using or consuming in this state tangible
14 personal property **subject to the tax in subsection 1 of this section** is liable
15 for the tax imposed by this law, and the liability shall not be extinguished until
16 the tax is paid to this state, but a receipt from a vendor authorized by the
17 director of revenue under the rules and regulations that he prescribes to collect
18 the tax, given to the purchaser in accordance with the provisions of section
19 144.650, relieves the purchaser from further liability for the tax to which receipt
20 refers.

21 3. **Because this section no longer imposes a Missouri use tax on**
22 **the storage, use, or consumption of motor vehicles, trailers,**
23 **motorcycles, mopeds, motortricycles, boats, and outboard motors**
24 **required to be titled under the laws of the state of Missouri, in that the**
25 **state sales tax is now imposed on the titling of such property, the local**
26 **sales tax, rather than the local use tax, applies.**

144.613. Notwithstanding the provisions of section 144.655, at the time
2 the owner of any new or used boat or boat motor which was acquired after
3 December 31, 1979, in a transaction subject to [use] tax under [the Missouri use
4 tax law] **this chapter** makes application to the director of revenue for the
5 registration of the boat or boat motor, he shall present to the director of revenue
6 evidence satisfactory to the director of revenue showing the purchase price,
7 exclusive of any charge incident to the extension of credit, paid by or charged to
8 the applicant in the acquisition of the boat or boat motor, or that no sales or use
9 tax was incurred in its acquisition, and, if [sales or use] tax was incurred in its
10 acquisition, that the same has been paid, or the applicant shall pay or cause to
11 be paid to the director of revenue the [use] tax provided by [the Missouri use tax
12 law] **this chapter** in addition to the registration fees now or hereafter required

13 according to law, and the director of revenue shall not issue a registration for any
14 new or used boat or boat motor subject to [use] tax [as provided in the Missouri
15 use tax law] **in this chapter** until the tax levied for the use of the same under
16 [sections 144.600 to 144.748] **this chapter** has been paid.

144.615. There are specifically exempted from the taxes levied in sections
2 144.600 to 144.745:

3 (1) Property, the storage, use or consumption of which this state is
4 prohibited from taxing pursuant to the constitution or laws of the United States
5 or of this state;

6 (2) Property, the gross receipts from the sale of which are required to be
7 included in the measure of the tax imposed pursuant to the Missouri sales tax
8 law;

9 (3) Tangible personal property, the sale or other transfer of which, if made
10 in this state, would be exempt from or not subject to the Missouri sales tax
11 pursuant to the provisions of subsection 2 of section 144.030;

12 (4) Motor vehicles, trailers, boats, and outboard motors subject to the tax
13 imposed by section [144.440] **144.020**;

14 (5) Tangible personal property which has been subjected to a tax by any
15 other state in this respect to its sales or use; provided, if such tax is less than the
16 tax imposed by sections 144.600 to 144.745, such property, if otherwise taxable,
17 shall be subject to a tax equal to the difference between such tax and the tax
18 imposed by sections 144.600 to 144.745;

19 (6) Tangible personal property held by processors, retailers, importers,
20 manufacturers, wholesalers, or jobbers solely for resale in the regular course of
21 business;

22 (7) Personal and household effects and farm machinery used while an
23 individual was a bona fide resident of another state and who thereafter became
24 a resident of this state, or tangible personal property brought into the state by
25 a nonresident for his own storage, use or consumption while temporarily within
26 the state.

169.270. Unless a different meaning is clearly required by the context, the
2 following words and phrases as used in sections 169.270 to 169.400 shall have the
3 following meanings:

4 (1) "Accumulated contributions", the sum of all amounts deducted from
5 the compensation of a member or paid on behalf of the member by the employer
6 and credited to the member's individual account together with interest thereon
7 in the employees' contribution fund. The board of trustees shall determine the

8 rate of interest allowed thereon as provided for in section 169.295;

9 (2) "Actuarial equivalent", a benefit of equal value when computed upon
10 the basis of formulas and/or tables which have been approved by the board of
11 trustees. The formulas and tables in effect at any time shall be set forth in a
12 written document which shall be maintained at the offices of the retirement
13 system and treated for all purposes as part of the documents governing the
14 retirement system established by section 169.280. The formulas and tables may
15 be changed from time to time if recommended by the retirement system's actuary
16 and approved by the board of trustees;

17 (3) "Average final compensation", the highest average annual
18 compensation received for any four consecutive years of service. In determining
19 whether years of service are "consecutive", only periods for which creditable
20 service is earned shall be considered, and all other periods shall be disregarded;

21 (4) "Beneficiary", any person designated by a member for a retirement
22 allowance or other benefit as provided by sections 169.270 to 169.400;

23 (5) "Board of education", the board of directors or corresponding board, by
24 whatever name, having charge of the public schools of the school district in which
25 the retirement system is established;

26 (6) "Board of trustees", the board provided for in section 169.291 to
27 administer the retirement system;

28 (7) "Break in service", an occurrence when a regular employee ceases to
29 be a regular employee for any reason other than retirement (including
30 termination of employment, resignation, or furlough but not including vacation,
31 sick leave, excused absence or leave of absence granted by an employer) and such
32 person does not again become a regular employee until after sixty consecutive
33 calendar days have elapsed, or after fifteen consecutive school or work days have
34 elapsed, whichever occurs later. A break in service also occurs when a regular
35 employee retires under the retirement system established by section 169.280 and
36 does not again become a regular employee until after fifteen consecutive school
37 or work days have elapsed. A "school or work day" is a day on which the
38 employee's employer requires (or if the position no longer exists, would require,
39 based on past practice) employees having the former employee's last job
40 description to report to their place of employment for any reason;

41 (8) "Charter school", any charter school established pursuant to sections
42 160.400 to 160.420 and located, at the time it is established, within the school
43 district;

44 (9) "Compensation", the regular compensation as shown on the salary and

45 wage schedules of the employer, including any amounts paid by the employer on
46 a member's behalf pursuant to subdivision (5) of subsection 1 of section 169.350,
47 but such term is not to include extra pay, overtime pay, consideration for entering
48 into early retirement, or any other payments not included on salary and wage
49 schedules. For any year beginning after December 31, 1988, the annual
50 compensation of each member taken into account under the retirement system
51 shall not exceed the limitation set forth in Section 401(a)(17) of the Internal
52 Revenue Code of 1986, as amended;

53 (10) "Creditable service", the amount of time that a regular employee is
54 a member of the retirement system and makes contributions thereto in
55 accordance with the provisions of sections 169.270 to 169.400;

56 (11) "Employee", any person who is classified by the school district, a
57 charter school, the library district or the retirement system established by section
58 169.280 as an employee of such employer and is reported contemporaneously for
59 federal and state tax purposes as an employee of such employer. A person is not
60 considered to be an employee for purposes of such retirement system with respect
61 to any service for which the person was not reported contemporaneously for
62 federal and state tax purposes as an employee of such employer, regardless of
63 whether the person is or may later be determined to be or to have been a common
64 law employee of such employer, including but not limited to a person classified
65 by the employer as independent contractors and persons employed by other
66 entities which contract to provide staff and services to the employer. In no event
67 shall a person reported for federal tax purposes as an employee of a private, for-
68 profit entity be deemed to be an employee eligible to participate in the retirement
69 system established by section 169.280 with respect to such employment;

70 (12) "Employer", the school district, any charter school, the library
71 district, or the retirement system established by section 169.280, or any
72 combination thereof, as required by the context to identify the employer of any
73 member, or, for purposes only of subsection 2 of section 169.324, of any retirant;

74 (13) "Employer's board", the board of education, the governing board of
75 any charter school, the board of trustees of the library district, the board of
76 trustees, or any combination thereof, as required by the context to identify the
77 governing body of an employer;

78 (14) "Library district", any urban public library district created from or
79 within a school district under the provisions of section 182.703;

80 (15) "Medical board", the board of physicians provided for in section
81 169.291;

82 (16) "Member", any person who is a regular employee after the retirement
83 system has been established hereunder ("active member"), and any person who
84 (i) was an active member, (ii) has vested retirement benefits hereunder, and (iii)
85 is not receiving a retirement allowance hereunder ("inactive member"). **A person**
86 **shall cease to be a member if the person has a break in service before**
87 **earning any vested retirement benefits or if the person withdraws his**
88 **or her accumulated contributions from the retirement system;**

89 (17) "Minimum normal retirement age", **for any member who retires**
90 **before January 1, 2014, or who is a member of the retirement system on**
91 **December 31, 2013, and remains a member continuously to retirement,**
92 the earlier of the date the member attains the age of sixty or the date the member
93 has a total of at least seventy-five credits, with each year of creditable service and
94 each year of age equal to one credit[,]
95 and years of age prorated for fractional years; **for any person who becomes**
96 **a member of the retirement system on or after January 1, 2014,**
97 **including any person who was previously a member of the retirement**
98 **system before January 1, 2014, but ceased to be a member for any**
99 **reason other than retirement, the earlier of the date the member**
100 **attains the age of sixty-two or the date the member has a total of at**
101 **least eighty credits, with each year of creditable service and each year**
102 **of age equal to one credit and with both years of creditable service and**
103 **years of age prorated for fractional years;**

104 (18) "Prior service", service prior to the date the system becomes operative
105 which is creditable in accordance with the provisions of section 169.311. Prior
106 service in excess of thirty-eight years shall be considered thirty-eight years;

107 (19) "Regular employee", any employee who is assigned to an established
108 position which requires service of not less than twenty-five hours per week, and
109 not less than nine calendar months a year. Any regular employee who is
110 subsequently assigned without break in service to a position demanding less
111 service than is required of a regular employee shall continue the employee's
112 status as a regular employee. Except as stated in the preceding sentence, a
113 temporary, part-time, or furloughed employee is not a regular employee;

114 (20) "Retirant", a former member receiving a retirement allowance
115 hereunder;

116 (21) "Retirement allowance", annuity payments to a retirant or to such
117 beneficiary as is entitled to same;

118 (22) "School district", any school district in which a retirement system

119 shall be established under section 169.280.

169.291. 1. The general administration and the responsibility for the
2 proper operation of the retirement system are hereby vested in a board of trustees
3 of twelve persons who shall be resident taxpayers of the school district, as follows:

4 (1) Four trustees to be appointed for terms of four years by the board of
5 education; provided, however, that the terms of office of the first four trustees so
6 appointed shall begin immediately upon their appointment and shall expire one,
7 two, three and four years from the date the retirement system becomes operative,
8 respectively;

9 (2) Four trustees to be elected for terms of four years by and from the
10 members of the retirement system; provided, however, that the terms of office of
11 the first four trustees so elected shall begin immediately upon their election and
12 shall expire one, two, three and four years from the date the retirement system
13 becomes operative, respectively;

14 (3) The ninth trustee shall be the superintendent of schools of the school
15 district;

16 (4) The tenth trustee shall be one retirant of the retirement system
17 elected for a term of four years beginning the first day of January immediately
18 following August 13, 1986, by the retirants of the retirement system;

19 (5) The eleventh trustee shall be appointed for a term of four years
20 beginning the first day of January immediately following August 13, 1990, by the
21 board of trustees described in subdivision (3) of section 182.701;

22 (6) The twelfth trustee shall be a retirant of the retirement system elected
23 for a term of four years beginning the first day of January immediately following
24 August 28, 1992, by the retirants of the retirement system.

25 2. If a vacancy occurs in the office of a trustee, the vacancy shall be filled
26 for the unexpired term in the same manner as the office was previously filled,
27 except that the board of trustees may appoint a qualified person to fill the
28 vacancy in the office of an elected member until the next regular election at which
29 time a member shall be elected for the unexpired term. No vacancy or vacancies
30 on the board of trustees shall impair the power of the remaining trustees to
31 administer the retirement system pending the filling of such vacancy or
32 vacancies.

33 3. In the event of a lapse of the school district's corporate organization as
34 described in subsections 1 and 4 of section 162.081, the general administration
35 and responsibility for the proper operation of the retirement system shall
36 continue to be vested in a twelve-person board of trustees, all of whom shall be

37 resident taxpayers of a city, other than a city not within a county, of four hundred
38 thousand or more. In such event, if vacancies occur in the offices of the four
39 trustees appointed, prior to the lapse, by the board of education, or in the offices
40 of the four trustees elected, prior to the lapse, by the members of the retirement
41 system, or in the office of trustee held, prior to the lapse, by the superintendent
42 of schools in the school district, as provided in subdivisions (1), (2) and (3) of
43 subsection 1 of this section, the board of trustees shall appoint a qualified person
44 to fill each vacancy and subsequent vacancies in the office of trustee for terms of
45 up to four years, as determined by the board of trustees.

46 4. Each trustee shall, before assuming the duties of a trustee, take the
47 oath of office before the court of the judicial circuit or one of the courts of the
48 judicial circuit in which the school district is located that so far as it devolves
49 upon the trustee, such trustee shall diligently and honestly administer the affairs
50 of the board of trustees and that the trustee will not knowingly violate or
51 willingly permit to be violated any of the provisions of the law applicable to the
52 retirement system. Such oath shall be subscribed to by the trustee making it and
53 filed in the office of the clerk of the circuit court.

54 5. Each trustee shall be entitled to one vote in the board of
55 trustees. Seven trustees shall constitute a quorum at any meeting of the board
56 of trustees. At any meeting of the board of trustees where a quorum is present,
57 the vote of at least seven of the trustees in support of a motion, resolution or
58 other matter is necessary to be the decision of the board; provided, however, that
59 in the event of a lapse in the school district's corporate organization as described
60 in subsections 1 and 4 of section 162.081, a majority of the trustees then in office
61 shall constitute a quorum at any meeting of the board of trustees, and the vote
62 of a majority of the trustees then in office in support of a motion, resolution or
63 other matter shall be necessary to be the decision of the board.

64 6. The board of trustees shall have exclusive original jurisdiction in all
65 matters relating to or affecting the funds herein provided for, including, in
66 addition to all other matters, all claims for benefits or refunds, and its action,
67 decision or determination in any matter shall be reviewable in accordance with
68 chapter 536 or chapter 621. Subject to the limitations of sections 169.270 to
69 169.400, the board of trustees shall, from time to time, establish rules and
70 regulations for the administration of funds of the retirement system, for the
71 transaction of its business, and for the limitation of the time within which claims
72 may be filed.

73 7. The trustees shall serve without compensation. The board of trustees

74 shall elect from its membership a chairman and a vice chairman. The board of
75 trustees shall appoint an executive director who shall serve as the administrative
76 officer of the retirement system and as secretary to the board of trustees. It shall
77 employ one or more persons, firms or corporations experienced in the investment
78 of moneys to serve as investment counsel to the board of trustees. The
79 compensation of all persons engaged by the board of trustees and all other
80 expenses of the board necessary for the operation of the retirement system shall
81 be paid at such rates and in such amounts as the board of trustees shall approve,
82 and shall be paid from the investment income.

83 8. The board of trustees shall keep in convenient form such data as shall
84 be necessary for actuarial valuations of the various funds of the retirement
85 system and for checking the experience of the system.

86 9. The board of trustees shall keep a record of all its proceedings which
87 shall be open to public inspection. It shall prepare annually and furnish to the
88 board of education and to each member of the retirement system who so requests
89 a report showing the fiscal transactions of the retirement system for the
90 preceding fiscal year, the amount of accumulated cash and securities of the
91 system, and the last balance sheet showing the financial condition of the system
92 by means of an actuarial valuation of the assets and liabilities of the retirement
93 system.

94 10. The board of trustees shall have, in its own name, power to sue and
95 to be sued, to enter into contracts, to own property, real and personal, and to
96 convey the same; but the members of such board of trustees shall not be
97 personally liable for obligations or liabilities of the board of trustees or of the
98 retirement system.

99 11. The board of trustees shall arrange for necessary legal advice for the
100 operation of the retirement system.

101 12. The board of trustees shall designate a medical board to be composed
102 of three or more physicians who shall not be eligible for membership in the
103 system and who shall pass upon all medical examinations required under the
104 provisions of sections 169.270 to 169.400, shall investigate all essential
105 statements and certificates made by or on behalf of a member in connection with
106 an application for disability retirement and shall report in writing to the board
107 of trustees its conclusions and recommendations upon all matters referred to it.

108 13. The board of trustees shall designate an actuary who shall be the
109 technical advisor of the board of trustees on matters regarding the operation of
110 the retirement system and shall perform such other duties as are required in

111 connection therewith. Such person shall be qualified as an actuary by
112 membership as a Fellow of the Society of Actuaries or by similar objective
113 standards.

114 14. At least once in each five-year period the actuary shall make an
115 investigation into the actuarial experience of the members, retirants and
116 beneficiaries of the retirement system and, taking into account the results of such
117 investigation, the board of trustees shall adopt for the retirement system such
118 actuarial assumptions as the board of trustees deems necessary for the financial
119 soundness of the retirement system.

120 15. On the basis of such actuarial assumptions as the board of trustees
121 adopts, the actuary shall make annual valuations of the assets and liabilities of
122 the funds of the retirement system.

123 16. The rate of contribution payable by the [employer] **employers** shall
124 equal one and ninety-nine one-hundredths percent, effective July 1, 1993; three
125 and ninety-nine one-hundredths percent, effective July 1, 1995; five and ninety-
126 nine one-hundredths percent, effective July 1, 1996; seven and one-half percent
127 effective January 1, 1999, and for [all] subsequent **calendar** years **through**
128 **2013. For calendar year 2014 and each subsequent year, the rate of**
129 **contribution payable by the employers for each year shall be**
130 **determined by the actuary for the retirement system in the manner**
131 **provided in subsection 4 of section 169.350 and shall be certified by the**
132 **board of trustees to the employers at least six months prior to the date**
133 **such rate is to be effective.**

134 17. In the event of a lapse of a school district's corporate organization as
135 described in subsections 1 and 4 of section 162.081, no retirement system, nor any
136 of the assets of any retirement system, shall be transferred to or merged with
137 another retirement system without prior approval of such transfer or merge by
138 the board of trustees of the retirement system.

169.301. 1. Any active member who has completed five or more years of
2 actual (not purchased) creditable service shall be entitled to a vested retirement
3 benefit equal to the annual service retirement allowance provided in sections
4 169.270 to 169.400 payable after attaining the minimum normal retirement age
5 and calculated in accordance with the law in effect on the last date such person
6 was a regular employee; provided, that such member does not withdraw such
7 person's accumulated contributions pursuant to section 169.328 prior to attaining
8 the minimum normal retirement age.

9 2. Any member who elected on October 13, 1961, or within thirty days

10 thereafter, to continue to contribute and to receive benefits under sections
11 169.270 to 169.400 may continue to be a member of the retirement system under
12 the terms and conditions of the plan in effect immediately prior to October 13,
13 1961, or may, upon written request to the board of trustees, transfer to the
14 present plan, provided that the member pays into the system any additional
15 contributions with interest the member would have credited to the member's
16 account if such person had been a member of the current plan since its inception
17 or, if the person's contributions and interest are in excess of what the person
18 would have paid, such person will receive a refund of such excess. The board of
19 trustees shall adopt appropriate rules and regulations governing the operation
20 of the plan in effect immediately prior to October 13, 1961.

21 3. Should a retirant again become an active member, such person's
22 retirement allowance payments shall cease during such membership and shall be
23 recalculated upon subsequent retirement to include any creditable service earned
24 during the person's latest period of active membership in accordance with
25 subsection 2 of section 169.324.

26 4. In the event of the complete termination of the retirement system
27 established by section 169.280 or the complete discontinuance of contributions to
28 such retirement system, the rights of all members to benefits accrued to the date
29 of such termination or discontinuance, to the extent then funded, shall be fully
30 vested and nonforfeitable.

31 5. If a member leaves employment with an employer to perform qualified
32 military service, as defined in Section 414(u) of the Internal Revenue Code of
33 1986, as amended, and dies while in such service, the member's survivors shall
34 be entitled to any additional benefits (other than benefit accruals relating to the
35 period of qualified military service) that would have been provided had the
36 member resumed employment with the employer and then terminated on account
37 of death in accordance with the requirements of Sections [407(a)(37)] **401(a)(37)**
38 and 414(u) of the Internal Revenue Code of 1986, as amended. In such event, the
39 member's period of qualified military [services] **service** shall be counted as
40 creditable service for purposes of vesting but not for purposes of determining the
41 amount of the member's retirement allowance.

169.324. 1. The annual service retirement allowance payable pursuant
2 to section 169.320 [in equal monthly installments for life shall be the retirant's
3 number of years of creditable service multiplied by one and three-fourths percent
4 of the person's average final compensation, subject to a maximum of sixty percent
5 of the person's average final compensation. For any member who retires as an

6 active member on or after June 30, 1999, the annual service retirement allowance
7 payable pursuant to section 169.320 in equal monthly installments for life shall
8 be the retirant's number of years of creditable service multiplied by two percent
9 of the person's average final compensation, subject to a maximum of sixty percent
10 of the person's average final compensation. Any member whose number of years
11 of creditable service is greater than thirty-four and one-quarter on August 28,
12 1993, shall receive an annual service retirement allowance payable pursuant to
13 section 169.320 in equal monthly installments for life equal to the retirant's
14 number of years of creditable service as of August 28, 1993, multiplied by one and
15 three-fourths percent of the person's average final compensation but shall not
16 receive a greater annual service retirement allowance based on additional years
17 of creditable service after August 28, 1993. Provided, however, that,] **shall be**
18 **the retirant's number of years of creditable service multiplied by a**
19 **percentage of the retirant's average final compensation, determined as**
20 **follows:**

21 (1) A retirant whose last employment as a regular employee
22 ended prior to June 30, 1999, shall receive an annual service retirement
23 allowance payable pursuant to section 169.320 in equal monthly
24 installments for life equal to the retirant's number of years of
25 creditable service multiplied by one and three-fourths percent of the
26 person's average final compensation, subject to a maximum of sixty
27 percent of the person's average final compensation;

28 (2) A retirant whose number of years of creditable service is
29 greater than thirty-four and one-quarter on August 28, 1993, shall
30 receive an annual service retirement allowance payable pursuant to
31 section 169.320 in equal monthly installments for life equal to the
32 retirant's number of years of creditable service as of August 28, 1993,
33 multiplied by one and three-fourths percent of the person's average
34 final compensation but shall not receive a greater annual service
35 retirement allowance based on additional years of creditable service
36 after August 28, 1993;

37 (3) A retirant who was an active member of the retirement
38 system at any time on or after June 30, 1999, and who either retires
39 before January 1, 2014, or is a member of the retirement system on
40 December 31, 2013, and remains a member continuously to retirement
41 shall receive an annual service retirement allowance payable pursuant
42 to section 169.320 in equal monthly installments for life equal to the

43 **retirant's number of years of creditable service multiplied by two**
44 **percent of the person's average final compensation, subject to a**
45 **maximum of sixty percent of the person's final compensation;**

46 **(4) A retirant who becomes a member of the retirement system**
47 **on or after January 1, 2014, including any retirant who was a member**
48 **of the retirement system before January 1, 2014, but ceased to be a**
49 **member for any reason other than retirement, shall receive an annual**
50 **service retirement allowance payable pursuant to section 169.320 in**
51 **equal monthly installments for life equal to the retirant's number of**
52 **years of creditable service multiplied by one and three-fourths percent**
53 **of the person's average final compensation, subject to a maximum of**
54 **sixty percent of the person's average final compensation;**

55 **(5) Notwithstanding the provisions of subdivisions (1) to (4) of**
56 **this subsection, effective January 1, 1996, any [retiree] retirant who retired**
57 **on, before or after January 1, 1996, with at least twenty years of creditable**
58 **service shall receive at least three hundred dollars each month as a retirement**
59 **allowance, or the actuarial equivalent thereof if the [retiree] retirant elected any**
60 **of the options available under section 169.326. [Provided, further, any retiree]**
61 **Any retirant who retired with at least ten years of creditable service shall**
62 **receive at least one hundred fifty dollars each month as a retirement allowance,**
63 **plus fifteen dollars for each additional full year of creditable service greater than**
64 **ten years but less than twenty years (or the actuarial equivalent thereof if the**
65 **[retiree] retirant elected any of the options available under section**
66 **169.326). Any beneficiary of a deceased [retiree] retirant who retired with at**
67 **least ten years of creditable service and elected one of the options available under**
68 **section 169.326 shall also be entitled to the actuarial equivalent of the minimum**
69 **benefit provided by this subsection, determined from the option chosen.**

70 **2. Except as otherwise provided in sections 169.331, 169.580 and 169.585,**
71 **payment of a retirant's retirement allowance will be suspended for any month for**
72 **which such person receives remuneration from the person's employer or from any**
73 **other employer in the retirement system established by section 169.280 for the**
74 **performance of services except any such person other than a person receiving a**
75 **disability retirement allowance under section 169.322 may serve as a nonregular**
76 **substitute, part-time or temporary employee for not more than six hundred hours**
77 **in any school year without becoming a member and without having the person's**
78 **retirement allowance discontinued, provided that through such substitute, part-**
79 **time, or temporary employment, the person may earn no more than fifty percent**

80 of the annual salary or wages the person was last paid by the employer before the
81 person retired and commenced receiving a retirement allowance, adjusted for
82 inflation. If a person exceeds such hours limit or such compensation limit,
83 payment of the person's retirement allowance shall be suspended for the month
84 in which such limit was exceeded and each subsequent month in the school year
85 for which the person receives remuneration from any employer in the retirement
86 system. If a retirant is reemployed by any employer in any capacity, whether
87 pursuant to this section, or section 169.331, 169.580, or 169.585, or as a regular
88 employee, the amount of such person's retirement allowance attributable to
89 service prior to the person's first retirement date shall not be changed by the
90 reemployment. If the person again becomes an active member and earns
91 additional creditable service, upon the person's second retirement the person's
92 retirement allowance shall be the sum of:

93 (1) The retirement allowance the person was receiving at the time the
94 person's retirement allowance was suspended, pursuant to the payment option
95 elected as of the first retirement date, plus the amount of any increase in such
96 retirement allowance the person would have received pursuant to subsection 3 of
97 this section had payments not been suspended during the person's reemployment;
98 and

99 (2) An additional retirement allowance computed using the benefit
100 formula in effect on the person's second retirement date, the person's creditable
101 service following reemployment, and the person's average final annual
102 compensation as of the second retirement date. The sum calculated pursuant to
103 this subsection shall not exceed the greater of sixty percent of the person's
104 average final compensation as of the second retirement date or the amount
105 determined pursuant to subdivision (1) of this subsection. Compensation earned
106 prior to the person's first retirement date shall be considered in determining the
107 person's average final compensation as of the second retirement date if such
108 compensation would otherwise be included in determining the person's average
109 final compensation.

110 3. The board of trustees shall determine annually whether the investment
111 return on funds of the system can provide for an increase in benefits for retirants
112 eligible for such increase. A retirant shall and will be eligible for an increase
113 awarded pursuant to this section as of the second January following the date the
114 retirant commenced receiving retirement benefits. Any such increase shall also
115 apply to any monthly joint and survivor retirement allowance payable to such
116 retirant's beneficiaries, regardless of age. The board shall make such

117 determination as follows:

118 (1) After determination by the actuary of the investment return for the
119 preceding year as of December thirty-first (the "valuation year"), the actuary shall
120 recommend to the board of trustees what portion of the investment return is
121 available to provide such benefits increase, if any, and shall recommend the
122 amount of such benefits increase, if any, to be implemented as of the first day of
123 the thirteenth month following the end of the valuation year, and [the] first
124 payable on or about the first day of the fourteenth month following the end of the
125 valuation year. The actuary shall make such recommendations so as not to affect
126 the financial soundness of the retirement system, recognizing the following
127 safeguards:

128 (a) The retirement system's funded ratio as of January first of the year
129 preceding the year of a proposed increase shall be at least one hundred percent
130 after adjusting for the effect of the proposed increase. The funded ratio is the
131 ratio of assets to the pension benefit obligation;

132 (b) The actuarially required contribution rate, after adjusting for the
133 effect of the proposed increase, may not exceed the [statutory] **then applicable**
134 **employer and member contribution rate as determined under subsection**
135 **4 of section 169.350;**

136 (c) The actuary shall certify to the board of trustees that the proposed
137 increase will not impair the actuarial soundness of the retirement system;

138 (d) A benefit increase, under this section, once awarded, cannot be
139 reduced in succeeding years;

140 (2) The board of trustees shall review the actuary's recommendation and
141 report and shall, in their discretion, determine if any increase is prudent and, if
142 so, shall determine the amount of increase to be awarded.

143 4. This section does not guarantee an annual increase to any retirant.

144 5. If an inactive member becomes an active member after June 30, 2001,
145 and after a break in service, unless the person earns at least four additional
146 years of creditable service without another break in service, upon retirement the
147 person's retirement allowance shall be calculated separately for each separate
148 period of service ending in a break in service. The retirement allowance shall be
149 the sum of the separate retirement allowances computed for each such period of
150 service using the benefit formula in effect, the person's average final
151 compensation as of the last day of such period of service and the creditable
152 service the person earned during such period of service; provided, however, if the
153 person earns at least four additional years of creditable service without another

154 break in service, all of the person's creditable service prior to and including such
155 service shall be aggregated and, upon retirement, the retirement allowance shall
156 be computed using the benefit formula in effect and the person's average final
157 compensation as of the last day of such period of four or more years and all of the
158 creditable service the person earned prior to and during such period.

159 6. Notwithstanding anything contained in this section to the contrary, the
160 amount of the annual service retirement allowance payable to any retirant
161 pursuant to the provisions of sections 169.270 to 169.400, including any
162 adjustments made pursuant to subsection 3 of this section, shall at all times
163 comply with the provisions and limitations of Section 415 of the Internal Revenue
164 Code of 1986, as amended, and the regulations thereunder, the terms of which are
165 specifically incorporated herein by reference.

166 7. All retirement systems established by the laws of the state of Missouri
167 shall develop a procurement action plan for utilization of minority and women
168 money managers, brokers and investment counselors. Such retirement systems
169 shall report their progress annually to the joint committee on public employee
170 retirement and the governor's minority advocacy commission.

169.350. 1. All of the assets of the retirement system (other than tangible
2 real or personal property owned by the retirement system for use in carrying out
3 its duties, such as office supplies and furniture) shall be credited, according to the
4 purpose for which they are held, in either the employees' contribution fund or the
5 general reserve fund.

6 (1) The employees' contribution fund shall be the fund in which shall be
7 accumulated the contributions of the members. The employer shall, except as
8 provided in subdivision (5) of this subsection, cause to be deducted from the
9 compensation of each member on each and every payroll, for each and every
10 payroll period, the pro rata portion of five and nine-tenths percent of his
11 annualized compensation. Effective January 1, 1999, **through December 31,**
12 **2013,** the employer shall deduct an additional one and six-tenths percent of the
13 member's annualized compensation. **For 2014 and for each subsequent year,**
14 **the employer shall deduct from each member's annualized**
15 **compensation the rate of contribution determined for such year by the**
16 **actuary for the retirement system in the manner provided in subsection**
17 **4 of this section.**

18 (2) The employer shall pay all such deductions and any amount it may
19 elect to pay pursuant to subdivision (5) of this subsection to the retirement
20 system at once. The retirement system shall credit such deductions and such

21 amounts to the individual account of each member from whose compensation the
22 deduction was made or with respect to whose compensation the amount was paid
23 pursuant to subdivision (5) of this subsection. In determining the deduction for
24 a member in any payroll period, the board of trustees may consider the rate of
25 compensation payable to such member on the first day of the payroll period as
26 continuing throughout such period.

27 (3) The deductions provided for herein are declared to be a part of the
28 compensation of the member and the making of such deductions shall constitute
29 payments by the member out of the person's compensation and such deductions
30 shall be made notwithstanding that the amount actually paid to the member after
31 such deductions is less than the minimum compensation provided by law for any
32 member. Every member shall be deemed to consent to the deductions made and
33 provided for herein, and shall receipt for the person's full compensation, and the
34 making of the deduction and the payment of compensation less the deduction
35 shall be a full and complete discharge and acquittance of all claims and demands
36 whatsoever for services rendered during the period covered by the payment except
37 as to benefits provided by sections 169.270 to 169.400.

38 (4) The accumulated contributions with interest of a member withdrawn
39 by the person or paid to the person's estate or designated beneficiary in the event
40 of the person's death before retirement shall be paid from the employees'
41 contribution fund. Upon retirement of a member the member's accumulated
42 contributions with interest shall be transferred from the employees' contribution
43 fund to the general reserve fund.

44 (5) The employer may elect to pay on behalf of all members all or part of
45 the amount that the members would otherwise be required to contribute to the
46 employees' contribution fund pursuant to subdivision (1) of this subsection. Such
47 amounts paid by the employer shall be in lieu of members' contributions and shall
48 be treated for all purposes of sections 169.270 to 169.400 as contributions made
49 by members. Notwithstanding any other provision of this chapter to the contrary,
50 no member shall be entitled to receive such amounts directly. The election shall
51 be made by a duly adopted resolution of the employer's board and shall remain
52 in effect for at least one year from the effective date thereof. The election may
53 be thereafter terminated only by an affirmative act of the employer's board
54 notwithstanding any limitation in the term thereof in the adopting
55 resolution. Any such termination resolution shall be adopted at least sixty days
56 prior to the effective date thereof, and the effective date thereof shall coincide
57 with a fiscal year-end of the employer. In the absence of such a termination

58 resolution, the election shall remain in effect from fiscal year to fiscal year.

59 2. The general reserve fund shall be the fund in which shall be
60 accumulated all reserves for the payment of all benefit expenses and other
61 demands whatsoever upon the retirement system except those items heretofore
62 allocated to the employees' contribution fund.

63 (1) All contributions by the employer, except those the employer elects to
64 make on behalf of the members pursuant to subdivision (5) of subsection 1 of this
65 section, shall be credited to the general reserve fund.

66 (2) Should a retirant be restored to active service and again become a
67 member of the retirement system, the excess, if any, of the person's accumulated
68 contributions over benefits received by the retirant shall be transferred from the
69 general reserve fund to the employees' contribution fund and credited to the
70 person's account.

71 3. Gifts, devises, bequests and legacies may be accepted by the board of
72 trustees and deposited in the general reserve fund to be held, invested and used
73 at its discretion for the benefit of the retirement system except where specific
74 direction for the use of a gift is made by a donor.

75 **4. Beginning in 2013, the actuary for the retirement system shall**
76 **annually calculate the rate of employer contributions and member**
77 **contributions for 2014 and for each subsequent calendar year,**
78 **expressed as a level percentage of the annualized compensation of the**
79 **members, subject to the following:**

80 **(1) The rate of contribution for any calendar year shall be**
81 **determined based on an actuarial valuation of the retirement system**
82 **as of the first day of the prior calendar year. Such actuarial valuation**
83 **shall be performed using the actuarial cost method and actuarial**
84 **assumptions adopted by the board of trustees and in accordance with**
85 **accepted actuarial standards of practice in effect at the time the**
86 **valuation is performed, as promulgated by the actuarial standards**
87 **board or its successor;**

88 **(2) The target combined employer and member contribution rate**
89 **shall be the amount actuarially required to cover the normal cost and**
90 **amortize any unfunded accrued actuarial liability over a period that**
91 **shall not exceed thirty years from the date of the valuation;**

92 **(3) The target combined rate as so determined shall be allocated**
93 **equally between the employer contribution rate and the member**
94 **contribution rate, provided, however, that the level rate of**

95 contributions to be paid by the employers and the level rate of
96 contributions to be deducted from the compensation of members for
97 any calender year shall each be limited as follows:

98 (a) The contribution rate shall not be less than seven and one-
99 half percent;

100 (b) The contribution rate shall not exceed nine percent; and

101 (c) Changes in the contribution rate from year to year shall be
102 in increments of one-half percent such that the contribution rate for
103 any year shall not be greater than or less than the rate in effect for the
104 prior year by more than one-half percent;

105 (4) The board of trustees shall certify to the employers the
106 contribution rate for the following calendar year no later than six
107 months prior to the date such rate is to be effective.

184.800. Sections 184.800 to 184.880 shall be known as the "Missouri
2 Museum and Cultural District Act".

184.805. 1. As used in sections 184.800 to 184.880, the following terms
2 mean:

3 (1) "Board", the board of directors of a district;

4 (2) "Cultural asset", a building or area used for the purposes of
5 promoting community culture and the arts, recreation and knowledge,
6 including for purposes of supporting or promoting the performing arts,
7 theater, music, entertainment, public spaces, public libraries or other
8 public assets;

9 (3) "Disaster area", an area located within a municipality for
10 which public and individual assistance has been declared by the
11 President under Section 401 of the Robert T. Stafford Disaster Relief
12 and Emergency Assistance Act, 42 U.S.C. Section 5121, et seq., provided
13 that the municipality adopts or has adopted an ordinance approving a
14 redevelopment plan within three years after the President declares
15 such disaster;

16 (4) "District", a museum and cultural district organized pursuant to
17 sections 184.800 to 184.880;

18 [(3)] (5) "Museum", a building or area used for the purpose of exhibiting
19 and/or preserving objects or specimens of interest to the public, including but not
20 limited to photographs, art, historical items, items of natural history, and
21 items connected with wildlife [and], conservation, and historical events;

22 [(4)] (6) "Owner of real property", the owner of the fee interest in the real

23 property[, except that when the real property is subject to a lease of ten or more
24 years, the lessee rather than the owner of the fee interest shall be considered as
25 the "owner of real property"]. An owner may be either a natural person or a
26 [juridical] **legal** entity.

27 2. For the purposes of sections 11(c), 16 and 22 of article X of the
28 Constitution of Missouri, section 137.073, and as used in sections 184.800 to
29 184.880, the following terms shall have the meanings given:

30 (1) "Approval of the required majority" [or "direct voter approval"], a
31 simple majority;

32 (2) "Qualified voters", the owners of real property located within the
33 proposed district [or any person residing in the district who is a legal voter
34 within the district].

184.810. 1. A district **where the majority of the property is located**
2 **within a disaster area** may be created to fund, promote, plan, design,
3 construct, improve, maintain and operate one or more projects relating to [a
4 museum] **one or more museums and cultural assets** or to assist in such
5 activity.

6 2. A district is a political subdivision of the state.

7 3. No structures operated by a museum **and cultural** district board
8 pursuant to sections 184.800 to 184.880 shall be named for a commercial venture.

184.815. 1. Whenever the creation of a district is desired, the owners of
2 real property who own at least two-thirds of the real property within the proposed
3 district may file a petition requesting the creation of a district. The petition shall
4 be filed in the circuit court of the county in which the proposed district is
5 located. Any petition to create a museum **and cultural** district pursuant to the
6 provisions of sections 184.800 to 184.880 shall be filed [on or before December 31,
7 1998] **within five years after the Presidential declaration establishing**
8 **the disaster area.**

9 2. The proposed district area [shall be contiguous and] may contain **one**
10 **or more parcels of real property, which may or may not be contiguous**
11 **and may further include** any portion of one or more municipalities.

12 3. The petition shall set forth:

13 (1) The name and address of each owner of real property located within
14 the proposed district [or who is a legal voter resident within the proposed
15 district];

16 (2) A specific description of the proposed district boundaries including a
17 map illustrating such boundaries;

18 (3) A general description of the purpose or purposes for which the district
19 is being formed, including a description of the proposed museum or museums **and**
20 **cultural asset or cultural assets** and a general plan for [its] operation of
21 **each museum and each cultural asset within the district**; and

22 (4) The name of the proposed district.

23 4. In the event any owner of real property within the proposed district
24 who is named in the petition [or any legal voter resident within the district] shall
25 not join in the petition or file an entry of appearance and waiver of service of
26 process in the case, a copy of the petition shall be served upon said owner [or
27 legal voter] in the manner provided by supreme court rule for the service of
28 petitions generally. Any objections to the petition shall be raised by answer
29 within the time provided by supreme court rule for the filing of an answer to a
30 petition.

184.820. 1. Any owner of real property within the proposed district [and
2 any legal voter who is a resident within the proposed district] may join in or file
3 a petition supporting or answer opposing the creation of the district and seeking
4 a judgment respecting these same issues.

5 2. The court shall hear the case without a jury. If the court determines
6 the petition is defective or the proposed district or its plan of operation is
7 unconstitutional, it shall enter its judgment to that effect and shall refuse to
8 incorporate the district as requested in the pleadings. If the court determines the
9 petition is not legally defective and the proposed district and plan of operation
10 are not unconstitutional, the court shall determine and declare the district
11 organized and incorporated and shall approve the plan of operation stated in the
12 petition.

13 3. Any party having filed a petition or answer to a petition may appeal
14 the circuit court's order or judgment in the same manner as provided for other
15 appeals. Any order either refusing to incorporate the district or incorporating the
16 district shall be deemed a final judgment for purposes of appeal.

184.827. A museum **and cultural** district created pursuant to sections
2 184.800 to 184.880 shall be governed by a board of directors consisting of [eight]
3 **five** members[. Five of the members] **who** shall be elected as provided in section
4 184.830. [Three members of the board of directors shall be appointed by the
5 governor with the advice and consent of the senate for a three-year term. Not
6 more than two of the three members appointed by the governor shall be of the
7 same political party. The governor shall appoint an interim director to complete
8 the unexpired term of a director caused by resignation or disqualification who

9 was appointed by the governor.]

184.830. 1. Within thirty days after the order declaring the district
2 organized has become final, the circuit clerk of the county in which the petition
3 was filed shall, give notice by causing publication to be made once a week for two
4 consecutive weeks in a newspaper of general circulation in the county, the last
5 publication of which shall be at least ten days before the day of the meeting
6 required by this section, call a meeting of the owners of real property within the
7 district at a day and hour specified in a public place in the county in which the
8 petition was filed for the purpose of electing a board of five directors, to be
9 composed of owners or representatives of owners of real property in the district.

10 2. The owners of real property, when assembled, shall organize by the
11 election of a chairman and secretary of the meeting who shall conduct the
12 election. At the election, each acre of real property within the district shall be
13 considered as a voting interest, and each owner of real property shall have one
14 vote in person or by proxy for every acre of real property owned within the
15 district for each director to be elected. A director need not be a legal voter of the
16 district.

17 3. Each director shall serve for a term of three years and until his **or her**
18 successor is duly elected and qualified. Successor directors shall be elected in the
19 same manner as the initial directors at a meeting of the owners of real property
20 called by the board. Each successor director shall serve a three-year term. The
21 remaining directors shall have the authority to elect an interim director to
22 complete any unexpired term of a director caused by resignation or
23 disqualification.

24 4. Directors shall be at least twenty-one years of age.

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

3 2. Within thirty days after the election of the initial directors, the board
4 shall meet. At its first meeting and after each election of new board members the
5 board shall elect a chairman, a secretary, a treasurer and such other officers as
6 it deems necessary from its members. A director may fill more than one office,
7 except that a director may not fill both the office of chairman and secretary.

8 3. [The board may employ such employees as it deems necessary;
9 provided, however, that the board shall not employ any employee who is related
10 within the fourth degree by blood or marriage to a member of the board.

11 4.] At the first meeting, the board, by resolution, shall define the first and
12 subsequent fiscal years of the district, and shall adopt a corporate seal.

13 [5.] 4. A simple majority of the board shall constitute a quorum. If a
14 quorum exists, a **simple** majority of those voting shall have the authority to act
15 in the name of the board, and approve any board resolution.

16 [6.] 5. Each director shall devote such time to the duties of the office as
17 the faithful discharge thereof may require and may be reimbursed for his or her
18 actual expenditures in the performance of his or her duties on behalf of the
19 district.

184.840. 1. A district may receive and use funds for the purposes of
2 planning, designing, constructing, reconstructing, maintaining and operating [a
3 museum] **one or more museums and cultural assets**, conducting educational
4 programs in connection therewith [for any public purpose] which is reasonably
5 connected with the museum **or cultural asset** and for any other purposes
6 authorized by sections 184.840 to 184.880. Such funds may be derived from any
7 funding method which is authorized by sections 184.800 to 184.880 and from any
8 other source, including but not limited to funds from federal sources, the state of
9 Missouri or an agency thereof, a political subdivision of the state or private
10 sources.

11 2. The general assembly may annually for a period of twenty years after
12 [July 7, 1997] **January 1, 2013**, make appropriations from general revenue to
13 a district which is created pursuant to the provisions of sections 184.800 to
14 184.880.

184.845. 1. The board of the district may impose a museum **and cultural**
2 district sales tax by resolution on all retail sales made in such museum **and**
3 **cultural** district which are subject to taxation pursuant to the provisions of
4 sections 144.010 to 144.525. Such museum **and cultural** district sales tax may
5 be imposed for any museum **or cultural** purpose designated by the board of the
6 museum **and cultural** district. If the resolution is adopted the board of the
7 district may submit the question of whether to impose a sales tax authorized by
8 this section to [either the legal voters of the district and/or to the owners of real
9 property within the district] **the qualified voters**, who shall have the same
10 voting interests as with the election of members of the board of the district.

11 2. The sales tax authorized by this section shall become effective on the
12 first day of the second calendar quarter following adoption of the tax by the
13 **board or qualified voters, if the board elects to submit the question of**
14 **whether to impose a sales tax to the** qualified voters.

15 3. In each museum **and cultural** district in which a sales tax has been
16 imposed in the manner provided by this section, every retailer shall add the tax

17 imposed by the museum **and cultural** district pursuant to this section to the
18 retailer's sale price, and when so added such tax shall constitute a part of the
19 price, shall be a debt of the purchaser to the retailer until paid, and shall be
20 recoverable at law in the same manner as the purchase price.

21 4. In order to permit sellers required to collect and report the sales tax
22 authorized by this section to collect the amount required to be reported and
23 remitted, but not to change the requirements of reporting or remitting tax or to
24 serve as a levy of the tax, and in order to avoid fractions of pennies, the museum
25 **and cultural** district may establish appropriate brackets which shall be used in
26 the district imposing a tax pursuant to this section in lieu of those brackets
27 provided in section [144.825] **144.285**.

28 5. All revenue received by a museum **and cultural** district from the tax
29 authorized by this section which has been designated for a certain museum **or**
30 **cultural** purpose shall be deposited in a special trust fund and shall be used
31 solely for such designated purpose. All funds remaining in the special trust fund
32 shall continue to be used solely for such designated museum **or cultural**
33 purpose. Any funds in such special trust fund which are not needed for current
34 expenditures may be invested by the board of directors in accordance with
35 applicable laws relating to the investment of other museum **or cultural** district
36 funds.

37 6. The sales tax may be imposed at a rate of one-half of one percent,
38 three-fourths of one percent or one percent on the receipts from the sale at retail
39 of all tangible personal property or taxable services at retail within the museum
40 **and cultural** district adopting such tax, if such property and services are subject
41 to taxation by the state of Missouri pursuant to the provisions of sections 144.010
42 to 144.525. Any museum **and cultural** district sales tax imposed pursuant to
43 this section shall be imposed at a rate that shall be uniform throughout the
44 district.

45 7. On and after the effective date of any tax imposed pursuant to this
46 section, the museum **and cultural** district shall perform all functions incident
47 to the administration, collection, enforcement, and operation of the tax. The tax
48 imposed pursuant to this section shall be collected and reported upon such forms
49 and under such administrative rules and regulations as may be prescribed by the
50 museum **and cultural** district.

51 8. All applicable provisions contained in sections 144.010 to 144.525
52 governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the
53 uniform confidentiality provision, shall apply to the collection of the tax imposed

54 by this section, except as modified in this section. **All revenue collected**
55 **under this section by the director of the department of revenue on**
56 **behalf of the museum and cultural districts, except for one percent for**
57 **the cost of collection which shall be deposited in the state's general**
58 **revenue fund, shall be deposited in a special trust fund, which is**
59 **hereby created and shall be known as the "Missouri Museum Cultural**
60 **District Tax Fund", and shall be used solely for such designated**
61 **purpose. Moneys in the fund shall not be deemed to be state funds, and**
62 **shall not be commingled with any funds of the state. The director may**
63 **make refunds from the amounts in the fund and credited to the district**
64 **for erroneous payments and overpayments made, and may redeem**
65 **dishonored checks and drafts deposited to the credit of such county.**

66 9. All exemptions granted to agencies of government, organizations,
67 persons and to the sale of certain articles and items of tangible personal property
68 and taxable services pursuant to the provisions of sections 144.010 to 144.525 are
69 hereby made applicable to the imposition and collection of the tax imposed by this
70 section.

71 10. The same sales tax permit, exemption certificate and retail certificate
72 required by sections 144.010 to 144.525 for the administration and collection of
73 the state sales tax shall satisfy the requirements of this section, and no
74 additional permit or exemption certificate or retail certificate shall be required;
75 except that the museum **and cultural** district may prescribe a form of exemption
76 certificate for an exemption from the tax imposed by this section.

77 11. The penalties provided in section 32.057 and sections 144.010 to
78 144.525 for violation of those sections are hereby made applicable to violations
79 of this section.

80 12. For the purpose of a sales tax imposed by a resolution pursuant to this
81 section, all retail sales except retail sales of motor vehicles shall be deemed to be
82 consummated at the place of business of the retailer unless the tangible personal
83 property sold is delivered by the retailer or the retailer's agent to an out-of-state
84 destination or to a common carrier for delivery to an out-of-state destination. In
85 the event a retailer has more than one place of business in this state which
86 participates in the sale, the sale shall be deemed to be consummated at the place
87 of business of the retailer where the initial order for the tangible personal
88 property is taken, even though the order shall be forwarded elsewhere for
89 acceptance, approval of credit, shipment or billing. A sale by a retailer's
90 employee shall be deemed to be consummated at the place of business from which

91 the employee works.

92 13. All sales taxes collected by the museum **and cultural** district shall
93 be deposited by the museum **and cultural** district in a special fund to be
94 expended for the purposes authorized in this section. The museum **and cultural**
95 district shall keep accurate records of the amount of money which was collected
96 pursuant to this section, and the records shall be open to the inspection by the
97 officers and directors of each museum **and cultural** district and the Missouri
98 department of revenue. Tax returns filed by businesses within the district shall
99 otherwise be considered as confidential in the same manner as sales tax returns
100 filed with the Missouri department of revenue.

101 14. No museum **and cultural** district imposing a sales tax pursuant to
102 this section may repeal or amend such sales tax unless such repeal or amendment
103 will not impair the district's ability to repay any liabilities which it has incurred,
104 money which it has borrowed or revenue bonds, notes or other obligations which
105 it has issued or which have been issued to finance any project or projects.

184.847. 1. **The board of a district may impose an admissions fee**
2 **on every person, firm, association, company or partnership of whatever**
3 **form offering or managing any form of entertainment, amusement,**
4 **athletic or other commercial or nonprofit event or venue for which**
5 **admission is charged and which is presented within the district. The**
6 **fee shall be at a rate of no more than one dollar per seat or admission**
7 **sold. This fee is in addition to any state or local tax. Such admission**
8 **fee may be imposed for any museum and cultural purpose designated**
9 **by the board of the museum and cultural district. If the resolution is**
10 **adopted, the board of the district may submit the question of whether**
11 **to impose such admission fee authorized by this section to the qualified**
12 **voters, who shall have the same voting interests as with the election of**
13 **members of the board of the district. The question shall specify the**
14 **particular types of events or venues that shall be subject to such**
15 **admission fee.**

16 2. **The admission fee authorized by this section shall become**
17 **effective on the first day of the second calendar quarter following the**
18 **adoption of the admission fee by the qualified voters.**

19 3. **All revenue received by a museum and cultural district from**
20 **the admission fee authorized by this section shall be deposited into a**
21 **special trust fund and shall be used solely for such designated**
22 **purpose. All funds remaining in the special trust fund shall continue**

23 to be used solely for such designated museum or cultural purpose. Any
24 funds in such special trust fund which are not needed for current
25 expenditures may be invested by the board of directors in accordance
26 with applicable laws relating to the investment of other museum and
27 cultural district funds.

28 4. On and after the effective date of any admission fee imposed
29 pursuant to this section, the museum and cultural district shall perform
30 all functions incident to the administration, collection, enforcement,
31 and operation of the admission fee. The admission fee imposed under
32 this section shall be collected and reported upon such forms and under
33 such administrative rules and regulations as may be prescribed by the
34 museum and cultural district.

184.850. 1. A district may contract and incur obligations appropriate to
2 accomplish its purposes.

3 2. A district may enter into any lease or lease-purchase agreement for or
4 with respect to any real or personal property necessary or convenient for its
5 purposes.

6 3. A district may enter into operating agreements and/or management
7 agreements [with not-for-profit corporations] to operate [the] a museum or
8 cultural asset or carry out any other authorized purposes or functions of the
9 district.

10 4. A district may borrow money for its purposes at such rates of interest
11 as the district may determine.

12 5. A district may issue bonds, notes and other obligations, and may secure
13 any of such obligations by mortgage, pledge, assignment, security agreement or
14 deed of trust of any or all of the property and income of the district, subject to the
15 restrictions provided in sections 184.800 to 184.880. The district shall also have
16 the power and authority to secure financing on the issuance of bonds for financing
17 through another political subdivision or an agency of the state.

18 6. A district may enter into labor agreements, establish all bid conditions,
19 decide all contract awards, pay all contractors and generally supervise the
20 construction of [the] a museum or cultural asset project.

21 7. A district may hire employees, enter leases and contracts, and
22 otherwise take such actions and enter into such agreements as are
23 necessary or incidental to the ownership, operation, and maintenance
24 of each museum and each cultural asset within the district.

184.865. The district may contract with a federal agency, a state or its

2 agencies and political subdivisions, a corporation, partnership **or limited**
3 **partnership, limited liability company**, or individual regarding funding,
4 promotion, planning, designing, constructing, improving, maintaining, or
5 operating [a project] **any museum or cultural asset within the district** or
6 to assist in such activity[; provided, however, that any contract providing for the
7 overall management and operation of the museum for the district shall only be
8 with a governmental entity or a not-for-profit corporation].

198.345. Nothing in sections 198.200 to 198.350 shall prohibit a nursing
2 home district from establishing and maintaining apartments for seniors that
3 provide at a minimum housing[, and food services[, and emergency call buttons
4 to the apartment residents] in any county of the third **or fourth** classification
5 [without a township form of government and with more than twenty-eight
6 thousand two hundred but fewer than twenty-eight thousand three hundred
7 inhabitants or any county of the third classification without a township form of
8 government and with more than nine thousand five hundred fifty but fewer than
9 nine thousand six hundred fifty inhabitants] **within its corporate limits**. Such
10 nursing home districts shall not lease such apartments for less than fair market
11 rent as reported by the United States Department of Housing and Urban
12 Development.

302.060. 1. The director shall not issue any license and shall immediately
2 deny any driving privilege:

3 (1) To any person who is under the age of eighteen years, if such person
4 operates a motor vehicle in the transportation of persons or property as classified
5 in section 302.015;

6 (2) To any person who is under the age of sixteen years, except as
7 hereinafter provided;

8 (3) To any person whose license has been suspended, during such
9 suspension, or to any person whose license has been revoked, until the expiration
10 of one year after such license was revoked;

11 (4) To any person who is an habitual drunkard or is addicted to the use
12 of narcotic drugs;

13 (5) To any person who has previously been adjudged to be incapacitated
14 and who at the time of application has not been restored to partial capacity;

15 (6) To any person who, when required by this law to take an examination,
16 has failed to pass such examination;

17 (7) To any person who has an unsatisfied judgment against such person,
18 as defined in chapter 303, until such judgment has been satisfied or the financial

19 responsibility of such person, as defined in section 303.120, has been established;

20 (8) To any person whose application shows that the person has been
21 convicted within one year prior to such application of violating the laws of this
22 state relating to failure to stop after an accident and to disclose the person's
23 identity or driving a motor vehicle without the owner's consent;

24 (9) To any person who has been convicted more than twice of violating
25 state law, or a county or municipal ordinance where the defendant was
26 represented by or waived the right to an attorney in writing, relating to driving
27 while intoxicated; except that, after the expiration of ten years from the date of
28 conviction of the last offense of violating such law or ordinance relating to driving
29 while intoxicated, a person who was so convicted may petition the circuit court
30 of the county in which such last conviction was rendered and the court shall
31 review the person's habits and conduct since such conviction, including the
32 results of a criminal history check as defined in section 302.010. If the court
33 finds that the petitioner has not been convicted, pled guilty to or been found
34 guilty of, and has no pending charges for any offense related to alcohol, controlled
35 substances or drugs and has no other alcohol-related enforcement contacts as
36 defined in section 302.525 during the preceding ten years and that the
37 petitioner's habits and conduct show such petitioner to no longer pose a threat to
38 the public safety of this state, the court [may] **shall** order the director to issue
39 a license to the petitioner if the petitioner is otherwise qualified pursuant to the
40 provisions of sections 302.010 to 302.540. No person may obtain a license
41 pursuant to the provisions of this subdivision through court action more than one
42 time;

43 (10) To any person who has pled guilty to or been convicted of the crime
44 of involuntary manslaughter while operating a motor vehicle in an intoxicated
45 condition, or to any person who has been convicted twice within a five-year period
46 of violating state law, county or municipal ordinance of driving while intoxicated,
47 or any other intoxication-related traffic offense as defined in section 577.023,
48 except that, after the expiration of five years from the date of conviction of the
49 last offense of violating such law or ordinance, a person who was so convicted may
50 petition the circuit court of the county in which such last conviction was rendered
51 and the court shall review the person's habits and conduct since such conviction,
52 including the results of a criminal history check as defined in section 302.010. If
53 the court finds that the petitioner has not been convicted, pled guilty to, or been
54 found guilty of, and has no pending charges for any offense related to alcohol,
55 controlled substances, or drugs and has no other alcohol-related enforcement

56 contacts as defined in section 302.525 during the preceding five years, and that
57 the petitioner's habits and conduct show such petitioner to no longer pose a
58 threat to the public safety of this state, the court **[may] shall** order the director
59 to issue a license to the petitioner if the petitioner is otherwise qualified pursuant
60 to the provisions of sections 302.010 to 302.540;

61 (11) To any person who is otherwise disqualified pursuant to the
62 provisions of sections 302.010 to 302.780, chapter 303, or section 544.046;

63 (12) To any person who is under the age of eighteen years, if such person's
64 parents or legal guardians file a certified document with the department of
65 revenue stating that the director shall not issue such person a driver's
66 license. Each document filed by the person's parents or legal guardians shall be
67 made upon a form furnished by the director and shall include identifying
68 information of the person for whom the parents or legal guardians are denying
69 the driver's license. The document shall also contain identifying information of
70 the person's parents or legal guardians. The document shall be certified by the
71 parents or legal guardians to be true and correct. This provision shall not apply
72 to any person who is legally emancipated. The parents or legal guardians may
73 later file an additional document with the department of revenue which
74 reinstates the person's ability to receive a driver's license.

75 2. Any person whose license is reinstated under the provisions of
76 **[subdivisions (9) and (10)] subdivision (9) or (10)** of subsection 1 of this section
77 shall be required to file proof with the director of revenue that any motor vehicle
78 operated by the person is equipped with a functioning, certified ignition interlock
79 device as a required condition of reinstatement. The ignition interlock device
80 required for reinstatement under this subsection and for obtaining a limited
81 driving privilege under paragraph (a) or (b) of subdivision (8) of subsection 3 of
82 section 302.309 shall have photo identification technology and global positioning
83 system features. The ignition interlock device shall further be required to be
84 maintained on all motor vehicles operated by the person for a period of not less
85 than six months immediately following the date of reinstatement. If the monthly
86 monitoring reports show that the ignition interlock device has registered any
87 confirmed blood alcohol concentration readings above the alcohol setpoint
88 established by the department of transportation or that the person has tampered
89 with or circumvented the ignition interlock device, then the period for which the
90 person must maintain the ignition interlock device following the date of
91 reinstatement shall be extended for an additional six months. If the person fails
92 to maintain such proof with the director, the license shall be suspended for the

93 remainder of the six-month period or until proof as required by this section is
94 filed with the director. Upon the completion of the six-month period, the license
95 shall be shown as reinstated, if the person is otherwise eligible.

96 3. Any person who petitions the court for reinstatement of his or her
97 license pursuant to subdivision (9) or (10) of subsection 1 of this section shall
98 make application with the Missouri state highway patrol as provided in section
99 43.540, and shall submit two sets of fingerprints collected pursuant to standards
100 as determined by the highway patrol. One set of fingerprints shall be used by the
101 highway patrol to search the criminal history repository and the second set shall
102 be forwarded to the Federal Bureau of Investigation for searching the federal
103 criminal history files. At the time of application, the applicant shall supply to the
104 highway patrol the court name and case number for the court where he or she has
105 filed his or her petition for reinstatement. The applicant shall pay the fee for the
106 state criminal history check pursuant to section 43.530 and pay the appropriate
107 fee determined by the Federal Bureau of Investigation for the federal criminal
108 history record. The Missouri highway patrol, upon receipt of the results of the
109 criminal history check, shall forward a copy of the results to the circuit court
110 designated by the applicant and to the department. Notwithstanding the
111 provisions of section 610.120, all records related to any criminal history check
112 shall be accessible and available to the director and the court.

[302.060. 1. The director shall not issue any license and

2 shall immediately deny any driving privilege:

3 (1) To any person who is under the age of eighteen years,
4 if such person operates a motor vehicle in the transportation of
5 persons or property as classified in section 302.015;

6 (2) To any person who is under the age of sixteen years,
7 except as hereinafter provided;

8 (3) To any person whose license has been suspended, during
9 such suspension, or to any person whose license has been revoked,
10 until the expiration of one year after such license was revoked;

11 (4) To any person who is an habitual drunkard or is
12 addicted to the use of narcotic drugs;

13 (5) To any person who has previously been adjudged to be
14 incapacitated and who at the time of application has not been
15 restored to partial capacity;

16 (6) To any person who, when required by this law to take
17 an examination, has failed to pass such examination;

18 (7) To any person who has an unsatisfied judgment against
19 such person, as defined in chapter 303, until such judgment has
20 been satisfied or the financial responsibility of such person, as
21 defined in section 303.120, has been established;

22 (8) To any person whose application shows that the person
23 has been convicted within one year prior to such application of
24 violating the laws of this state relating to failure to stop after an
25 accident and to disclose the person's identity or driving a motor
26 vehicle without the owner's consent;

27 (9) To any person who has been convicted more than twice
28 of violating state law, or a county or municipal ordinance where the
29 defendant was represented by or waived the right to an attorney in
30 writing, relating to driving while intoxicated; except that, after the
31 expiration of ten years from the date of conviction of the last
32 offense of violating such law or ordinance relating to driving while
33 intoxicated, a person who was so convicted may petition the circuit
34 court of the county in which such last conviction was rendered and
35 the court shall review the person's habits and conduct since such
36 conviction, including the results of a criminal history check as
37 defined in section 302.010. If the court finds that the petitioner
38 has not been convicted, pled guilty to or been found guilty of, and
39 has no pending charges for any offense related to alcohol,
40 controlled substances or drugs and has no other alcohol-related
41 enforcement contacts as defined in section 302.525 during the
42 preceding ten years and that the petitioner's habits and conduct
43 show such petitioner to no longer pose a threat to the public safety
44 of this state, the court may order the director to issue a license to
45 the petitioner if the petitioner is otherwise qualified pursuant to
46 the provisions of sections 302.010 to 302.540. No person may
47 obtain a license pursuant to the provisions of this subdivision
48 through court action more than one time;

49 (10) To any person who has pled guilty to or been convicted
50 of the crime of involuntary manslaughter while operating a motor
51 vehicle in an intoxicated condition, or to any person who has been
52 convicted twice within a five-year period of violating state law,
53 county or municipal ordinance of driving while intoxicated, or any
54 other intoxication-related traffic offense as defined in section

577.023, except that, after the expiration of five years from the date of conviction of the last offense of violating such law or ordinance, a person who was so convicted may petition the circuit court of the county in which such last conviction was rendered and the court shall review the person's habits and conduct since such conviction, including the results of a criminal history check as defined in section 302.010. If the court finds that the petitioner has not been convicted, pled guilty to, or been found guilty of, and has no pending charges for any offense related to alcohol, controlled substances, or drugs and has no other alcohol-related enforcement contacts as defined in section 302.525 during the preceding five years, and that the petitioner's habits and conduct show such petitioner to no longer pose a threat to the public safety of this state, the court may order the director to issue a license to the petitioner if the petitioner is otherwise qualified pursuant to the provisions of sections 302.010 to 302.540;

(11) To any person who is otherwise disqualified pursuant to the provisions of sections 302.010 to 302.780, chapter 303, or section 544.046;

(12) To any person who is under the age of eighteen years, if such person's parents or legal guardians file a certified document with the department of revenue stating that the director shall not issue such person a driver's license. Each document filed by the person's parents or legal guardians shall be made upon a form furnished by the director and shall include identifying information of the person for whom the parents or legal guardians are denying the driver's license. The document shall also contain identifying information of the person's parents or legal guardians. The document shall be certified by the parents or legal guardians to be true and correct. This provision shall not apply to any person who is legally emancipated. The parents or legal guardians may later file an additional document with the department of revenue which reinstates the person's ability to receive a driver's license.

2. Any person whose license is reinstated under the provisions of subdivisions (9) and (10) of subsection 1 of this section shall be required to file proof with the director of revenue that any motor vehicle operated by the person is equipped with a

92 functioning, certified ignition interlock device as a required
93 condition of reinstatement. The ignition interlock device shall
94 further be required to be maintained on all motor vehicles operated
95 by the person for a period of not less than six months immediately
96 following the date of reinstatement. If the person fails to maintain
97 such proof with the director, the license shall be suspended for the
98 remainder of the six-month period or until proof as required by this
99 section is filed with the director. Upon the completion of the
100 six-month period, the license shall be shown as reinstated, if the
101 person is otherwise eligible.

102 3. Any person who petitions the court for reinstatement of
103 his or her license pursuant to subdivision (9) or (10) of subsection
104 1 of this section shall make application with the Missouri state
105 highway patrol as provided in section 43.540, and shall submit two
106 sets of fingerprints collected pursuant to standards as determined
107 by the highway patrol. One set of fingerprints shall be used by the
108 highway patrol to search the criminal history repository and the
109 second set shall be forwarded to the Federal Bureau of
110 Investigation for searching the federal criminal history files. At
111 the time of application, the applicant shall supply to the highway
112 patrol the court name and case number for the court where he or
113 she has filed his or her petition for reinstatement. The applicant
114 shall pay the fee for the state criminal history check pursuant to
115 section 43.530 and pay the appropriate fee determined by the
116 Federal Bureau of Investigation for the federal criminal history
117 record. The Missouri highway patrol, upon receipt of the results of
118 the criminal history check, shall forward a copy of the results to
119 the circuit court designated by the applicant and to the
120 department. Notwithstanding the provisions of section 610.120, all
121 records related to any criminal history check shall be accessible
122 and available to the director and the court.]

302.302. 1. The director of revenue shall put into effect a point system
2 for the suspension and revocation of licenses. Points shall be assessed only after
3 a conviction or forfeiture of collateral. The initial point value is as follows:

4 (1) Any moving violation of a state
5 law or county or municipal or federal traffic
6 ordinance or regulation not listed in this

7	section, other than a violation of vehicle	
8	equipment provisions or a court-ordered	
9	supervision as provided in section 302.303	2 points
10	(except any violation of municipal stop sign	
11	ordinance where no accident is involved.	1 point)
12	(2) Speeding	
13	In violation of a state law.	3 points
14	In violation of a county or municipal	
15	ordinance.	2 points
16	(3) Leaving the scene of an accident	
17	in violation of section 577.060.	12 points
18	In violation of any county or	
19	municipal ordinance.	6 points
20	(4) Careless and imprudent driving	
21	in violation of subsection 4 of section 304.016.	4 points
22	In violation of a county	
23	or municipal ordinance.	2 points
24	(5) Operating without a valid license	
25	in violation of subdivision (1) or (2) of	
26	subsection 1 of section 302.020:	
27	(a) For the first conviction.	2 points
28	(b) For the second conviction.	4 points
29	(c) For the third conviction.	6 points
30	(6) Operating with a suspended or	
31	revoked license prior to restoration of	
32	operating privileges.	12 points
33	(7) Obtaining a license by	
34	misrepresentation.	12 points
35	(8) For the first conviction of driving	
36	while in an intoxicated condition or	
37	under the influence of controlled	
38	substances or drugs.	8 points
39	(9) For the second or subsequent	
40	conviction of any of the following	
41	offenses however combined:	
42	driving while in an intoxicated	
43	condition, driving under the	

44 influence of controlled substances
45 or drugs or driving with a blood
46 alcohol content of eight-hundredths
47 of one percent or more by weight. 12 points
48 (10) For the first conviction
49 for driving with blood alcohol
50 content eight-hundredths of one
51 percent or more by weight
52 In violation of state law. 8 points
53 In violation of a county or
54 municipal ordinance or
55 federal law or regulation. 8 points
56 (11) Any felony involving the
57 use of a motor vehicle. 12 points
58 (12) Knowingly permitting
59 unlicensed operator to operate a
60 motor vehicle 4 points
61 (13) For a conviction for failure
62 to maintain financial responsibility
63 pursuant to county or municipal
64 ordinance or pursuant to section 303.025 4 points
65 (14) Endangerment of a highway
66 worker in violation of section 304.585 4 points
67 (15) Aggravated endangerment of
68 a highway worker in violation of
69 section 304.585 12 points
70 (16) For a conviction of violating
71 a municipal ordinance that prohibits
72 tow truck operators from stopping
73 at or proceeding to the scene of an
74 accident unless they have been
75 requested to stop or proceed to
76 such scene by a party involved in
77 such accident or by an officer of a
78 public safety agency 4 points
79 2. The director shall, as provided in subdivision (5) of subsection 1 of this
80 section, assess an operator points for a conviction pursuant to subdivision (1) or

81 (2) of subsection 1 of section 302.020, when the director issues such operator a
82 license or permit pursuant to the provisions of sections 302.010 to 302.340.

83 3. An additional two points shall be assessed when personal injury or
84 property damage results from any violation listed in subdivisions (1) to (13) of
85 subsection 1 of this section and if found to be warranted and certified by the
86 reporting court.

87 4. When any of the acts listed in subdivision (2), (3), (4) or (8) of
88 subsection 1 of this section constitutes both a violation of a state law and a
89 violation of a county or municipal ordinance, points may be assessed for either
90 violation but not for both. Notwithstanding that an offense arising out of the
91 same occurrence could be construed to be a violation of subdivisions (8), (9) and
92 (10) of subsection 1 of this section, no person shall be tried or convicted for more
93 than one offense pursuant to subdivisions (8), (9) and (10) of subsection 1 of this
94 section for offenses arising out of the same occurrence.

95 5. The director of revenue shall put into effect a system for staying the
96 assessment of points against an operator. The system shall provide that the
97 satisfactory completion of a driver-improvement program or, in the case of
98 violations committed while operating a motorcycle, a motorcycle-rider training
99 course approved by the state highways and transportation commission, by an
100 operator, when so ordered and verified by any court having jurisdiction over any
101 law of this state or county or municipal ordinance, regulating motor vehicles,
102 other than a violation committed in a commercial motor vehicle as defined in
103 section 302.700 or a violation committed by an individual who has been issued a
104 commercial driver's license or is required to obtain a commercial driver's license
105 in this state or any other state, shall be accepted by the director in lieu of the
106 assessment of points for a violation pursuant to subdivision (1), (2) or (4) of
107 subsection 1 of this section or pursuant to subsection 3 of this section. **The**
108 **operator shall be given the option to complete the driver-improvement**
109 **program through an online or in-person course.** A court using a
110 centralized violation bureau established under section 476.385 may elect to have
111 the bureau order and verify completion of a driver-improvement program or
112 motorcycle-rider training course as prescribed by order of the court. For the
113 purposes of this subsection, the driver-improvement program shall meet or exceed
114 the standards of the National Safety Council's eight-hour "Defensive Driving
115 Course" or, in the case of a violation which occurred during the operation of a
116 motorcycle, the program shall meet the standards established by the state
117 highways and transportation commission pursuant to sections 302.133 to

118 302.137. The completion of a driver-improvement program or a motorcycle-rider
119 training course shall not be accepted in lieu of points more than one time in any
120 thirty-six-month period and shall be completed within sixty days of the date of
121 conviction in order to be accepted in lieu of the assessment of points. Every court
122 having jurisdiction pursuant to the provisions of this subsection shall, within
123 fifteen days after completion of the driver-improvement program or
124 motorcycle-rider training course by an operator, forward a record of the
125 completion to the director, all other provisions of the law to the contrary
126 notwithstanding. The director shall establish procedures for record keeping and
127 the administration of this subsection.

302.304. 1. The director shall notify by ordinary mail any operator of the
2 point value charged against the operator's record when the record shows four or
3 more points have been accumulated in a twelve-month period.

4 2. In an action to suspend or revoke a license or driving privilege under
5 this section points shall be accumulated on the date of conviction. No case file
6 of any conviction for a driving violation for which points may be assessed
7 pursuant to section 302.302 may be closed until such time as a copy of the record
8 of such conviction is forwarded to the department of revenue.

9 3. The director shall suspend the license and driving privileges of any
10 person whose driving record shows the driver has accumulated eight points in
11 eighteen months.

12 4. The license and driving privilege of any person whose license and
13 driving privilege have been suspended under the provisions of sections 302.010
14 to 302.540 except those persons whose license and driving privilege have been
15 suspended under the provisions of subdivision (8) of subsection 1 of section
16 302.302 or has accumulated sufficient points together with a conviction under
17 subdivision (10) of subsection 1 of section 302.302 and who has filed proof of
18 financial responsibility with the department of revenue, in accordance with
19 chapter 303, and is otherwise eligible, shall be reinstated as follows:

20 (1) In the case of an initial suspension, thirty days after the effective date
21 of the suspension;

22 (2) In the case of a second suspension, sixty days after the effective date
23 of the suspension;

24 (3) In the case of the third and subsequent suspensions, ninety days after
25 the effective date of the suspension.

26 Unless proof of financial responsibility is filed with the department of revenue,
27 a suspension shall continue in effect for two years from its effective date.

28 5. The period of suspension of the driver's license and driving privilege of
29 any person under the provisions of subdivision (8) of subsection 1 of section
30 302.302 or who has accumulated sufficient points together with a conviction
31 under subdivision (10) of subsection 1 of section 302.302 shall be thirty days,
32 followed by a sixty-day period of restricted driving privilege as defined in section
33 302.010. Upon completion of such period of restricted driving privilege, upon
34 compliance with other requirements of law and upon filing of proof of financial
35 responsibility with the department of revenue, in accordance with chapter 303,
36 the license and driving privilege shall be reinstated. If a person, otherwise
37 subject to the provisions of this subsection, files proof of installation with the
38 department of revenue that any vehicle operated by such person is equipped with
39 a functioning, certified ignition interlock device, [then the] **there shall be no**
40 period of suspension [shall be fifteen days, followed by a seventy-
41 five]. **However, in lieu of a suspension the person shall instead**
42 **complete a ninety-day** period of restricted driving privilege. If the person fails
43 to maintain such proof of the device with the director of revenue as required, the
44 restricted driving privilege shall be terminated. Upon completion of such
45 [seventy-five day] **ninety-day** period of restricted driving privilege, upon
46 compliance with other requirements of law, and upon filing of proof of financial
47 responsibility with the department of revenue, in accordance with chapter 303,
48 the license and driving privilege shall be reinstated. However, if the monthly
49 monitoring reports during such [seventy-five day] **ninety-day** period indicate
50 that the ignition interlock device has registered a **confirmed** blood alcohol
51 concentration level above the alcohol setpoint established by the department of
52 transportation or such reports indicate that the ignition interlock device has been
53 tampered with or circumvented, then the license and driving privilege of such
54 person shall not be reinstated until the person completes an additional
55 [seventy-five day] **thirty-day** period of restricted driving privilege [without any
56 such violations].

57 6. If the person fails to maintain proof of financial responsibility in
58 accordance with chapter 303, or, if applicable, if the person fails to maintain proof
59 that any vehicle operated is equipped with a functioning, certified ignition
60 interlock device installed pursuant to subsection 5 of this section, the person's
61 driving privilege and license shall be resuspended.

62 7. The director shall revoke the license and driving privilege of any person
63 when the person's driving record shows such person has accumulated twelve
64 points in twelve months or eighteen points in twenty-four months or twenty-four

65 points in thirty-six months. The revocation period of any person whose license
66 and driving privilege have been revoked under the provisions of sections 302.010
67 to 302.540 and who has filed proof of financial responsibility with the department
68 of revenue in accordance with chapter 303 and is otherwise eligible, shall be
69 terminated by a notice from the director of revenue after one year from the
70 effective date of the revocation. Unless proof of financial responsibility is filed
71 with the department of revenue, except as provided in subsection 2 of section
72 302.541, the revocation shall remain in effect for a period of two years from its
73 effective date. If the person fails to maintain proof of financial responsibility in
74 accordance with chapter 303, the person's license and driving privilege shall be
75 rerevoked. Any person whose license and driving privilege have been revoked
76 under the provisions of sections 302.010 to 302.540 shall, upon receipt of the
77 notice of termination of the revocation from the director, pass the complete driver
78 examination and apply for a new license before again operating a motor vehicle
79 upon the highways of this state.

80 8. If, prior to conviction for an offense that would require suspension or
81 revocation of a person's license under the provisions of this section, the person's
82 total points accumulated are reduced, pursuant to the provisions of section
83 302.306, below the number of points required for suspension or revocation
84 pursuant to the provisions of this section, then the person's license shall not be
85 suspended or revoked until the necessary points are again obtained and
86 accumulated.

87 9. If any person shall neglect or refuse to surrender the person's license,
88 as provided herein, the director shall direct the state highway patrol or any peace
89 or police officer to secure possession thereof and return it to the director.

90 10. Upon the issuance of a reinstatement or termination notice after a
91 suspension or revocation of any person's license and driving privilege under the
92 provisions of sections 302.010 to 302.540, the accumulated point value shall be
93 reduced to four points, except that the points of any person serving as a member
94 of the Armed Forces of the United States outside the limits of the United States
95 during a period of suspension or revocation shall be reduced to zero upon the date
96 of the reinstatement or termination of notice. It shall be the responsibility of
97 such member of the Armed Forces to submit copies of official orders to the
98 director of revenue to substantiate such overseas service. Any other provision of
99 sections 302.010 to 302.540 to the contrary notwithstanding, the effective date of
100 the four points remaining on the record upon reinstatement or termination shall
101 be the date of the reinstatement or termination notice.

102 11. No credit toward reduction of points shall be given during periods of
103 suspension or revocation or any period of driving under a limited driving privilege
104 granted by a court or the director of revenue.

105 12. Any person or nonresident whose license or privilege to operate a
106 motor vehicle in this state has been suspended or revoked under this or any other
107 law shall, before having the license or privilege to operate a motor vehicle
108 reinstated, pay to the director a reinstatement fee of twenty dollars which shall
109 be in addition to all other fees provided by law.

110 13. Notwithstanding any other provision of law to the contrary, if after
111 two years from the effective date of any suspension or revocation issued under
112 this chapter, the person or nonresident has not paid the reinstatement fee of
113 twenty dollars, the director shall reinstate such license or privilege to operate a
114 motor vehicle in this state.

115 14. No person who has had a license to operate a motor vehicle suspended
116 or revoked as a result of an assessment of points for a violation under subdivision
117 (8), (9) or (10) of subsection 1 of section 302.302 shall have that license reinstated
118 until such person has participated in and successfully completed a substance
119 abuse traffic offender program defined in section 302.010, or a program
120 determined to be comparable by the department of mental health. Assignment
121 recommendations, based upon the needs assessment as described in subdivision
122 [(22)] **(24)** of section 302.010, shall be delivered in writing to the person with
123 written notice that the person is entitled to have such assignment
124 recommendations reviewed by the court if the person objects to the
125 recommendations. The person may file a motion in the associate division of the
126 circuit court of the county in which such assignment was given, on a printed form
127 provided by the state courts administrator, to have the court hear and determine
128 such motion pursuant to the provisions of chapter 517. The motion shall name
129 the person or entity making the needs assessment as the respondent and a copy
130 of the motion shall be served upon the respondent in any manner allowed by
131 law. Upon hearing the motion, the court may modify or waive any assignment
132 recommendation that the court determines to be unwarranted based upon a
133 review of the needs assessment, the person's driving record, the circumstances
134 surrounding the offense, and the likelihood of the person committing a like
135 offense in the future, except that the court may modify but may not waive the
136 assignment to an education or rehabilitation program of a person determined to
137 be a prior or persistent offender as defined in section 577.023 or of a person
138 determined to have operated a motor vehicle with fifteen-hundredths of one

139 percent or more by weight in such person's blood. Compliance with the court
140 determination of the motion shall satisfy the provisions of this section for the
141 purpose of reinstating such person's license to operate a motor vehicle. The
142 respondent's personal appearance at any hearing conducted pursuant to this
143 subsection shall not be necessary unless directed by the court.

144 15. The fees for the program authorized in subsection 14 of this section,
145 or a portion thereof to be determined by the department of mental health, shall
146 be paid by the person enrolled in the program. Any person who is enrolled in the
147 program shall pay, in addition to any fee charged for the program, a supplemental
148 fee in an amount to be determined by the department of mental health for the
149 purposes of funding the substance abuse traffic offender program defined in
150 section 302.010 and section 577.001 or a program determined to be comparable
151 by the department of mental health. The administrator of the program shall
152 remit to the division of alcohol and drug abuse of the department of mental
153 health on or before the fifteenth day of each month the supplemental fee for all
154 persons enrolled in the program, less two percent for administrative
155 costs. Interest shall be charged on any unpaid balance of the supplemental fees
156 due the division of alcohol and drug abuse pursuant to this section and shall
157 accrue at a rate not to exceed the annual rate established pursuant to the
158 provisions of section 32.065, plus three percentage points. The supplemental fees
159 and any interest received by the department of mental health pursuant to this
160 section shall be deposited in the mental health earnings fund which is created in
161 section 630.053.

162 16. Any administrator who fails to remit to the division of alcohol and
163 drug abuse of the department of mental health the supplemental fees and interest
164 for all persons enrolled in the program pursuant to this section shall be subject
165 to a penalty equal to the amount of interest accrued on the supplemental fees due
166 the division pursuant to this section. If the supplemental fees, interest, and
167 penalties are not remitted to the division of alcohol and drug abuse of the
168 department of mental health within six months of the due date, the attorney
169 general of the state of Missouri shall initiate appropriate action of the collection
170 of said fees and interest accrued. The court shall assess attorney fees and court
171 costs against any delinquent program.

172 17. Any person who has had a license to operate a motor vehicle
173 suspended or revoked as a result of an assessment of points for a [violation under
174 subdivision (9) of subsection 1 of section 302.302] **conviction for an**
175 **intoxication-related traffic offense as defined under section 577.023,**

176 **and who has a prior alcohol-related enforcement contact as defined**
177 **under section 302.525**, shall be required to file proof with the director of
178 revenue that any motor vehicle operated by the person is equipped with a
179 functioning, certified ignition interlock device as a required condition of
180 reinstatement of the license. The ignition interlock device shall further be
181 required to be maintained on all motor vehicles operated by the person for a
182 period of not less than six months immediately following the date of
183 reinstatement. If the monthly monitoring reports show that the ignition interlock
184 device has registered any confirmed blood alcohol concentration readings above
185 the alcohol setpoint established by the department of transportation or that the
186 person has tampered with or circumvented the ignition interlock device, then the
187 period for which the person must maintain the ignition interlock device following
188 the date of reinstatement shall be extended for an additional six months. If the
189 person fails to maintain such proof with the director, the license shall be
190 resuspended or revoked and the person shall be guilty of a class A misdemeanor.

[302.304. 1. The director shall notify by ordinary mail any
2 operator of the point value charged against the operator's record
3 when the record shows four or more points have been accumulated
4 in a twelve-month period.

5 2. In an action to suspend or revoke a license or driving
6 privilege under this section points shall be accumulated on the date
7 of conviction. No case file of any conviction for a driving violation
8 for which points may be assessed pursuant to section 302.302 may
9 be closed until such time as a copy of the record of such conviction
10 is forwarded to the department of revenue.

11 3. The director shall suspend the license and driving
12 privileges of any person whose driving record shows the driver has
13 accumulated eight points in eighteen months.

14 4. The license and driving privilege of any person whose
15 license and driving privilege have been suspended under the
16 provisions of sections 302.010 to 302.540 except those persons
17 whose license and driving privilege have been suspended under the
18 provisions of subdivision (8) of subsection 1 of section 302.302 or
19 has accumulated sufficient points together with a conviction under
20 subdivision (10) of subsection 1 of section 302.302 and who has
21 filed proof of financial responsibility with the department of
22 revenue, in accordance with chapter 303, and is otherwise eligible,

23 shall be reinstated as follows:

24 (1) In the case of an initial suspension, thirty days after the
25 effective date of the suspension;

26 (2) In the case of a second suspension, sixty days after the
27 effective date of the suspension;

28 (3) In the case of the third and subsequent suspensions,
29 ninety days after the effective date of the suspension.

30 Unless proof of financial responsibility is filed with the department
31 of revenue, a suspension shall continue in effect for two years from
32 its effective date.

33 5. The period of suspension of the driver's license and
34 driving privilege of any person under the provisions of subdivision
35 (8) of subsection 1 of section 302.302 or who has accumulated
36 sufficient points together with a conviction under subdivision (10)
37 of subsection 1 of section 302.302 shall be thirty days, followed by
38 a sixty-day period of restricted driving privilege as defined in
39 section 302.010. Upon completion of such period of restricted
40 driving privilege, upon compliance with other requirements of law
41 and upon filing of proof of financial responsibility with the
42 department of revenue, in accordance with chapter 303, the license
43 and driving privilege shall be reinstated.

44 6. If the person fails to maintain proof of financial
45 responsibility in accordance with chapter 303, the person's driving
46 privilege and license shall be resuspended.

47 7. The director shall revoke the license and driving
48 privilege of any person when the person's driving record shows
49 such person has accumulated twelve points in twelve months or
50 eighteen points in twenty-four months or twenty-four points in
51 thirty-six months. The revocation period of any person whose
52 license and driving privilege have been revoked under the
53 provisions of sections 302.010 to 302.540 and who has filed proof of
54 financial responsibility with the department of revenue in
55 accordance with chapter 303 and is otherwise eligible, shall be
56 terminated by a notice from the director of revenue after one year
57 from the effective date of the revocation. Unless proof of financial
58 responsibility is filed with the department of revenue, except as
59 provided in subsection 2 of section 302.541, the revocation shall

60 remain in effect for a period of two years from its effective date. If
61 the person fails to maintain proof of financial responsibility in
62 accordance with chapter 303, the person's license and driving
63 privilege shall be rerevoked. Any person whose license and driving
64 privilege have been revoked under the provisions of sections
65 302.010 to 302.540 shall, upon receipt of the notice of termination
66 of the revocation from the director, pass the complete driver
67 examination and apply for a new license before again operating a
68 motor vehicle upon the highways of this state.

69 8. If, prior to conviction for an offense that would require
70 suspension or revocation of a person's license under the provisions
71 of this section, the person's total points accumulated are reduced,
72 pursuant to the provisions of section 302.306, below the number of
73 points required for suspension or revocation pursuant to the
74 provisions of this section, then the person's license shall not be
75 suspended or revoked until the necessary points are again obtained
76 and accumulated.

77 9. If any person shall neglect or refuse to surrender the
78 person's license, as provided herein, the director shall direct the
79 state highway patrol or any peace or police officer to secure
80 possession thereof and return it to the director.

81 10. Upon the issuance of a reinstatement or termination
82 notice after a suspension or revocation of any person's license and
83 driving privilege under the provisions of sections 302.010 to
84 302.540, the accumulated point value shall be reduced to four
85 points, except that the points of any person serving as a member
86 of the Armed Forces of the United States outside the limits of the
87 United States during a period of suspension or revocation shall be
88 reduced to zero upon the date of the reinstatement or termination
89 of notice. It shall be the responsibility of such member of the
90 Armed Forces to submit copies of official orders to the director of
91 revenue to substantiate such overseas service. Any other provision
92 of sections 302.010 to 302.540 to the contrary notwithstanding, the
93 effective date of the four points remaining on the record upon
94 reinstatement or termination shall be the date of the reinstatement
95 or termination notice.

96 11. No credit toward reduction of points shall be given

97 during periods of suspension or revocation or any period of driving
98 under a limited driving privilege granted by a court or the director
99 of revenue.

100 12. Any person or nonresident whose license or privilege to
101 operate a motor vehicle in this state has been suspended or revoked
102 under this or any other law shall, before having the license or
103 privilege to operate a motor vehicle reinstated, pay to the director
104 a reinstatement fee of twenty dollars which shall be in addition to
105 all other fees provided by law.

106 13. Notwithstanding any other provision of law to the
107 contrary, if after two years from the effective date of any
108 suspension or revocation issued under this chapter, the person or
109 nonresident has not paid the reinstatement fee of twenty dollars,
110 the director shall reinstate such license or privilege to operate a
111 motor vehicle in this state.

112 14. No person who has had a license to operate a motor
113 vehicle suspended or revoked as a result of an assessment of points
114 for a violation under subdivision (8), (9) or (10) of subsection 1 of
115 section 302.302 shall have that license reinstated until such person
116 has participated in and successfully completed a substance abuse
117 traffic offender program defined in section 302.010, or a program
118 determined to be comparable by the department of mental
119 health. Assignment recommendations, based upon the needs
120 assessment as described in subdivision (22) of section 302.010,
121 shall be delivered in writing to the person with written notice that
122 the person is entitled to have such assignment recommendations
123 reviewed by the court if the person objects to the
124 recommendations. The person may file a motion in the associate
125 division of the circuit court of the county in which such assignment
126 was given, on a printed form provided by the state courts
127 administrator, to have the court hear and determine such motion
128 pursuant to the provisions of chapter 517. The motion shall name
129 the person or entity making the needs assessment as the
130 respondent and a copy of the motion shall be served upon the
131 respondent in any manner allowed by law. Upon hearing the
132 motion, the court may modify or waive any assignment
133 recommendation that the court determines to be unwarranted

134 based upon a review of the needs assessment, the person's driving
135 record, the circumstances surrounding the offense, and the
136 likelihood of the person committing a like offense in the future,
137 except that the court may modify but may not waive the
138 assignment to an education or rehabilitation program of a person
139 determined to be a prior or persistent offender as defined in section
140 577.023 or of a person determined to have operated a motor vehicle
141 with fifteen-hundredths of one percent or more by weight in such
142 person's blood. Compliance with the court determination of the
143 motion shall satisfy the provisions of this section for the purpose
144 of reinstating such person's license to operate a motor vehicle. The
145 respondent's personal appearance at any hearing conducted
146 pursuant to this subsection shall not be necessary unless directed
147 by the court.

148 15. The fees for the program authorized in subsection 14 of
149 this section, or a portion thereof to be determined by the
150 department of mental health, shall be paid by the person enrolled
151 in the program. Any person who is enrolled in the program shall
152 pay, in addition to any fee charged for the program, a supplemental
153 fee in an amount to be determined by the department of mental
154 health for the purposes of funding the substance abuse traffic
155 offender program defined in section 302.010 and section 577.001 or
156 a program determined to be comparable by the department of
157 mental health. The administrator of the program shall remit to the
158 division of alcohol and drug abuse of the department of mental
159 health on or before the fifteenth day of each month the
160 supplemental fee for all persons enrolled in the program, less two
161 percent for administrative costs. Interest shall be charged on any
162 unpaid balance of the supplemental fees due the division of alcohol
163 and drug abuse pursuant to this section and shall accrue at a rate
164 not to exceed the annual rate established pursuant to the
165 provisions of section 32.065, plus three percentage points. The
166 supplemental fees and any interest received by the department of
167 mental health pursuant to this section shall be deposited in the
168 mental health earnings fund which is created in section 630.053.

169 16. Any administrator who fails to remit to the division of
170 alcohol and drug abuse of the department of mental health the

171 supplemental fees and interest for all persons enrolled in the
172 program pursuant to this section shall be subject to a penalty equal
173 to the amount of interest accrued on the supplemental fees due the
174 division pursuant to this section. If the supplemental fees,
175 interest, and penalties are not remitted to the division of alcohol
176 and drug abuse of the department of mental health within six
177 months of the due date, the attorney general of the state of
178 Missouri shall initiate appropriate action of the collection of said
179 fees and interest accrued. The court shall assess attorney fees and
180 court costs against any delinquent program.

181 17. Any person who has had a license to operate a motor
182 vehicle suspended or revoked as a result of an assessment of points
183 for a violation under subdivision (9) of subsection 1 of section
184 302.302 shall be required to file proof with the director of revenue
185 that any motor vehicle operated by the person is equipped with a
186 functioning, certified ignition interlock device as a required
187 condition of reinstatement of the license. The ignition interlock
188 device shall further be required to be maintained on all motor
189 vehicles operated by the person for a period of not less than six
190 months immediately following the date of reinstatement. If the
191 person fails to maintain such proof with the director, the license
192 shall be resuspended or revoked and the person shall be guilty of
193 a class A misdemeanor.]

2 [302.309. 1. Whenever any license is suspended pursuant
3 to sections 302.302 to 302.309, the director of revenue shall return
4 the license to the operator immediately upon the termination of the
5 period of suspension and upon compliance with the requirements
6 of chapter 303.

7 2. Any operator whose license is revoked pursuant to these
8 sections, upon the termination of the period of revocation, shall
9 apply for a new license in the manner prescribed by law.

10 3. (1) All circuit courts, the director of revenue, or a
11 commissioner operating under section 478.007 shall have
12 jurisdiction to hear applications and make eligibility
13 determinations granting limited driving privileges. Any
14 application may be made in writing to the director of revenue and
the person's reasons for requesting the limited driving privilege

15 shall be made therein.

16 (2) When any court of record having jurisdiction or the
17 director of revenue finds that an operator is required to operate a
18 motor vehicle in connection with any of the following:

- 19 (a) A business, occupation, or employment;
20 (b) Seeking medical treatment for such operator;
21 (c) Attending school or other institution of higher education;
22 (d) Attending alcohol or drug treatment programs;
23 (e) Seeking the required services of a certified ignition
24 interlock device provider; or

25 (f) Any other circumstance the court or director finds would
26 create an undue hardship on the operator;
27 the court or director may grant such limited driving privilege as
28 the circumstances of the case justify if the court or director finds
29 undue hardship would result to the individual, and while so
30 operating a motor vehicle within the restrictions and limitations of
31 the limited driving privilege the driver shall not be guilty of
32 operating a motor vehicle without a valid license.

33 (3) An operator may make application to the proper court
34 in the county in which such operator resides or in the county in
35 which is located the operator's principal place of business or
36 employment. Any application for a limited driving privilege made
37 to a circuit court shall name the director as a party defendant and
38 shall be served upon the director prior to the grant of any limited
39 privilege, and shall be accompanied by a copy of the applicant's
40 driving record as certified by the director. Any applicant for a
41 limited driving privilege shall have on file with the department of
42 revenue proof of financial responsibility as required by chapter
43 303. Any application by a person who transports persons or
44 property as classified in section 302.015 may be accompanied by
45 proof of financial responsibility as required by chapter 303, but if
46 proof of financial responsibility does not accompany the application,
47 or if the applicant does not have on file with the department of
48 revenue proof of financial responsibility, the court or the director
49 has discretion to grant the limited driving privilege to the person
50 solely for the purpose of operating a vehicle whose owner has
51 complied with chapter 303 for that vehicle, and the limited driving

52 privilege must state such restriction. When operating such vehicle
53 under such restriction the person shall carry proof that the owner
54 has complied with chapter 303 for that vehicle.

55 (4) No limited driving privilege shall be issued to any
56 person otherwise eligible under the provisions of paragraph (a) of
57 subdivision (6) of this subsection on a license revocation resulting
58 from a conviction under subdivision (9) of subsection 1 of section
59 302.302, or a license denial under paragraph (a) or (b) of
60 subdivision (8) of this subsection, until the applicant has filed proof
61 with the department of revenue that any motor vehicle operated by
62 the person is equipped with a functioning, certified ignition
63 interlock device as a required condition of limited driving privilege.

64 (5) The court order or the director's grant of the limited or
65 restricted driving privilege shall indicate the termination date of
66 the privilege, which shall be not later than the end of the period of
67 suspension or revocation. A copy of any court order shall be sent
68 by the clerk of the court to the director, and a copy shall be given
69 to the driver which shall be carried by the driver whenever such
70 driver operates a motor vehicle. The director of revenue upon
71 granting a limited driving privilege shall give a copy of the limited
72 driving privilege to the applicant. The applicant shall carry a copy
73 of the limited driving privilege while operating a motor vehicle. A
74 conviction which results in the assessment of points pursuant to
75 section 302.302, other than a violation of a municipal stop sign
76 ordinance where no accident is involved, against a driver who is
77 operating a vehicle pursuant to a limited driving privilege
78 terminates the privilege, as of the date the points are assessed to
79 the person's driving record. If the date of arrest is prior to the
80 issuance of the limited driving privilege, the privilege shall not be
81 terminated. Failure of the driver to maintain proof of financial
82 responsibility, as required by chapter 303, or to maintain proof of
83 installation of a functioning, certified ignition interlock device, as
84 applicable, shall terminate the privilege. The director shall notify
85 by ordinary mail the driver whose privilege is so terminated.

86 (6) Except as provided in subdivision (8) of this subsection,
87 no person is eligible to receive a limited driving privilege who at
88 the time of application for a limited driving privilege has

89 previously been granted such a privilege within the immediately
90 preceding five years, or whose license has been suspended or
91 revoked for the following reasons:

92 (a) A conviction of violating the provisions of section
93 577.010 or 577.012, or any similar provision of any federal or state
94 law, or a municipal or county law where the judge in such case was
95 an attorney and the defendant was represented by or waived the
96 right to an attorney in writing, until the person has completed the
97 first thirty days of a suspension or revocation imposed pursuant to
98 this chapter;

99 (b) A conviction of any felony in the commission of which a
100 motor vehicle was used;

101 (c) Ineligibility for a license because of the provisions of
102 subdivision (1), (2), (4), (5), (6), (7), (8), (9), (10) or (11) of section
103 302.060;

104 (d) Because of operating a motor vehicle under the influence
105 of narcotic drugs, a controlled substance as defined in chapter 195,
106 or having left the scene of an accident as provided in section
107 577.060;

108 (e) Due to a revocation for the first time for failure to
109 submit to a chemical test pursuant to section 577.041 or due to a
110 refusal to submit to a chemical test in any other state, if such
111 person has not completed the first ninety days of such revocation;

112 (f) Violation more than once of the provisions of section
113 577.041 or a similar implied consent law of any other state; or

114 (g) Due to a suspension pursuant to subsection 2 of section
115 302.525 and who has not completed the first thirty days of such
116 suspension, provided the person is not otherwise ineligible for a
117 limited driving privilege; or due to a revocation pursuant to
118 subsection 2 of section 302.525 if such person has not completed
119 such revocation.

120 (7) No person who possesses a commercial driver's license
121 shall receive a limited driving privilege issued for the purpose of
122 operating a commercial motor vehicle if such person's driving
123 privilege is suspended, revoked, cancelled, denied, or
124 disqualified. Nothing in this section shall prohibit the issuance of
125 a limited driving privilege for the purpose of operating a

126 noncommercial motor vehicle provided that pursuant to the
127 provisions of this section, the applicant is not otherwise ineligible
128 for a limited driving privilege.

129 (8) (a) Provided that pursuant to the provisions of this
130 section, the applicant is not otherwise ineligible for a limited
131 driving privilege, a circuit court or the director may, in the manner
132 prescribed in this subsection, allow a person who has had such
133 person's license to operate a motor vehicle revoked where that
134 person cannot obtain a new license for a period of ten years, as
135 prescribed in subdivision (9) of subsection 1 of section 302.060, to
136 apply for a limited driving privilege pursuant to this subsection if
137 such person has served at least three years of such disqualification
138 or revocation. Such person shall present evidence satisfactory to
139 the court or the director that such person has not been convicted
140 of any offense related to alcohol, controlled substances or drugs
141 during the preceding three years and that the person's habits and
142 conduct show that the person no longer poses a threat to the public
143 safety of this state. The court or the director shall review the
144 results of a criminal history check prior to granting any limited
145 privilege under this subdivision. If the court or the director finds
146 that the petitioner has been convicted, pled guilty to, or been found
147 guilty of, or has a pending charge for any offense related to alcohol,
148 controlled substances, or drugs, or has any other alcohol-related
149 enforcement contact as defined in section 302.525 during the
150 preceding three years, the court or the director shall not grant a
151 limited driving privilege to the applicant.

152 (b) Provided that pursuant to the provisions of this section,
153 the applicant is not otherwise ineligible for a limited driving
154 privilege or convicted of involuntary manslaughter while operating
155 a motor vehicle in an intoxicated condition, a circuit court or the
156 director may, in the manner prescribed in this subsection, allow a
157 person who has had such person's license to operate a motor
158 vehicle revoked where that person cannot obtain a new license for
159 a period of five years because of two convictions of driving while
160 intoxicated, as prescribed in subdivision (10) of subsection 1 of
161 section 302.060, to apply for a limited driving privilege pursuant
162 to this subsection if such person has served at least two years of

such disqualification or revocation. Such person shall present evidence satisfactory to the court or the director that such person has not been convicted of any offense related to alcohol, controlled substances or drugs during the preceding two years and that the person's habits and conduct show that the person no longer poses a threat to the public safety of this state. The court or the director shall review the results of a criminal history check prior to granting any limited privilege under this subdivision. If the court or director finds that the petitioner has been convicted, pled guilty to, or been found guilty of, or has a pending charge for any offense related to alcohol, controlled substances, or drugs, or has any other alcohol-related enforcement contact as defined in section 302.525 during the preceding two years, the court or the director shall not grant a limited driving privilege to the applicant. Any person who is denied a license permanently in this state because of an alcohol-related conviction subsequent to a restoration of such person's driving privileges pursuant to subdivision (9) of section 302.060 shall not be eligible for limited driving privilege pursuant to the provisions of this subdivision.

(9) A DWI docket or court established under section 478.007 may grant a limited driving privilege to a participant in or graduate of the program who would otherwise be ineligible for such privilege under another provision of law. The DWI docket or court shall not grant a limited driving privilege to a participant during his or her initial forty-five days of participation.

4. Any person who has received notice of denial of a request of limited driving privilege by the director of revenue may make a request for a review of the director's determination in the circuit court of the county in which the person resides or the county in which is located the person's principal place of business or employment within thirty days of the date of mailing of the notice of denial. Such review shall be based upon the records of the department of revenue and other competent evidence and shall be limited to a review of whether the applicant was statutorily entitled to the limited driving privilege.

5. Any person who petitions a court or makes application with the director for a limited driving privilege pursuant to

200 paragraph (a) or (b) of subdivision (8) of subsection 3 of this section
201 shall make application with the Missouri state highway patrol as
202 provided in section 43.540 and shall submit two sets of fingerprints
203 collected pursuant to standards as determined by the highway
204 patrol. One set of fingerprints shall be used by the highway patrol
205 to search the criminal history repository and the second set shall
206 be forwarded to the Federal Bureau of Investigation for searching
207 the federal criminal history files. At the time of application, the
208 applicant shall supply to the highway patrol the court name and
209 case number for the court where he or she has filed his or her
210 petition for limited driving privileges. The applicant shall pay the
211 fee for the state criminal history record information pursuant to
212 section 43.530 and pay the appropriate fee determined by the
213 Federal Bureau of Investigation for the federal criminal history
214 record. The Missouri highway patrol, upon receipt of the results of
215 the criminal history check, shall forward the results to the circuit
216 court designated by the applicant and to the
217 department. Notwithstanding the provisions of section 610.120, all
218 records related to any criminal history check shall be accessible
219 and available to the director and the court.

220 6. The director of revenue shall promulgate rules and
221 regulations necessary to carry out the provisions of this
222 section. Any rule or portion of a rule, as that term is defined in
223 section 536.010, that is created under the authority delegated in
224 this section shall become effective only if it complies with and is
225 subject to all of the provisions of chapter 536 and, if applicable,
226 section 536.028. This section and chapter 536 are nonseverable
227 and if any of the powers vested with the general assembly pursuant
228 to chapter 536 to review, to delay the effective date or to
229 disapprove and annul a rule are subsequently held
230 unconstitutional, then the grant of rulemaking authority and any
231 rule proposed or adopted after August 28, 2001, shall be invalid
232 and void.]

302.309. 1. Whenever any license is suspended pursuant to sections
2 302.302 to 302.309, the director of revenue shall return the license to the operator
3 immediately upon the termination of the period of suspension and upon
4 compliance with the requirements of chapter 303.

5 2. Any operator whose license is revoked pursuant to these sections, upon
6 the termination of the period of revocation, shall apply for a new license in the
7 manner prescribed by law.

8 3. (1) All circuit courts, the director of revenue, or a commissioner
9 operating under section 478.007 shall have jurisdiction to hear applications and
10 make eligibility determinations granting limited driving privileges, **except as**
11 **provided under subdivision (8) of this subsection.** Any application may be
12 made in writing to the director of revenue and the person's reasons for requesting
13 the limited driving privilege shall be made therein.

14 (2) When any court of record having jurisdiction or the director of revenue
15 finds that an operator is required to operate a motor vehicle in connection with
16 any of the following:

17 (a) A business, occupation, or employment;
18 (b) Seeking medical treatment for such operator;
19 (c) Attending school or other institution of higher education;
20 (d) Attending alcohol or drug treatment programs;
21 (e) Seeking the required services of a certified ignition interlock device
22 provider; or

23 (f) Any other circumstance the court or director finds would create an
24 undue hardship on the operator[;],
25 the court or director may grant such limited driving privilege as the
26 circumstances of the case justify if the court or director finds undue hardship
27 would result to the individual, and while so operating a motor vehicle within the
28 restrictions and limitations of the limited driving privilege the driver shall not
29 be guilty of operating a motor vehicle without a valid license.

30 (3) An operator may make application to the proper court in the county
31 in which such operator resides or in the county in which is located the operator's
32 principal place of business or employment. Any application for a limited driving
33 privilege made to a circuit court shall name the director as a party defendant and
34 shall be served upon the director prior to the grant of any limited privilege, and
35 shall be accompanied by a copy of the applicant's driving record as certified by
36 the director. Any applicant for a limited driving privilege shall have on file with
37 the department of revenue proof of financial responsibility as required by chapter
38 303. Any application by a person who transports persons or property as classified
39 in section 302.015 may be accompanied by proof of financial responsibility as
40 required by chapter 303, but if proof of financial responsibility does not
41 accompany the application, or if the applicant does not have on file with the

42 department of revenue proof of financial responsibility, the court or the director
43 has discretion to grant the limited driving privilege to the person solely for the
44 purpose of operating a vehicle whose owner has complied with chapter 303 for
45 that vehicle, and the limited driving privilege must state such restriction. When
46 operating such vehicle under such restriction the person shall carry proof that the
47 owner has complied with chapter 303 for that vehicle.

48 (4) No limited driving privilege shall be issued to any person otherwise
49 eligible under the provisions of paragraph (a) of subdivision (6) of this subsection
50 on a license revocation resulting from a conviction under subdivision (9) of
51 subsection 1 of section 302.302, or a license denial under paragraph (a) or (b) of
52 subdivision (8) of this subsection, or a license revocation under paragraph (h) of
53 subdivision (6) of this subsection, until the applicant has filed proof with the
54 department of revenue that any motor vehicle operated by the person is equipped
55 with a functioning, certified ignition interlock device as a required condition of
56 limited driving privilege. The ignition interlock device required for obtaining a
57 limited driving privilege under paragraph (a) or (b) of subdivision (8) of this
58 subsection shall have photo identification technology and global positioning
59 system features.

60 (5) The court order or the director's grant of the limited or restricted
61 driving privilege shall indicate the termination date of the privilege, which shall
62 be not later than the end of the period of suspension or revocation. The court
63 order or the director's grant of the limited or restricted driving privilege shall
64 also indicate whether a functioning, certified ignition interlock device is required
65 as a condition of operating a motor vehicle with the limited driving privilege. A
66 copy of any court order shall be sent by the clerk of the court to the director, and
67 a copy shall be given to the driver which shall be carried by the driver whenever
68 such driver operates a motor vehicle. The director of revenue upon granting a
69 limited driving privilege shall give a copy of the limited driving privilege to the
70 applicant. The applicant shall carry a copy of the limited driving privilege while
71 operating a motor vehicle. A conviction which results in the assessment of points
72 pursuant to section 302.302, other than a violation of a municipal stop sign
73 ordinance where no accident is involved, against a driver who is operating a
74 vehicle pursuant to a limited driving privilege terminates the privilege, as of the
75 date the points are assessed to the person's driving record. If the date of arrest
76 is prior to the issuance of the limited driving privilege, the privilege shall not be
77 terminated. Failure of the driver to maintain proof of financial responsibility, as
78 required by chapter 303, or to maintain proof of installation of a functioning,

79 certified ignition interlock device, as applicable, shall terminate the
80 privilege. The director shall notify by ordinary mail the driver whose privilege
81 is so terminated.

82 (6) Except as provided in subdivision (8) of this subsection, no person is
83 eligible to receive a limited driving privilege **[who] whose license** at the time
84 of application **[for a limited driving privilege has previously been granted such**
85 **a privilege within the immediately preceding five years, or whose license]** has
86 been suspended or revoked for the following reasons:

87 (a) A conviction of violating the provisions of section 577.010 or 577.012,
88 or any similar provision of any federal or state law, or a municipal or county law
89 where the judge in such case was an attorney and the defendant was represented
90 by or waived the right to an attorney in writing, until the person has completed
91 the first thirty days of a suspension or revocation imposed pursuant to this
92 chapter;

93 (b) A conviction of any felony in the commission of which a motor vehicle
94 was used;

95 (c) Ineligibility for a license because of the provisions of subdivision (1),
96 (2), (4), (5), (6), (7), (8), (9), (10) or (11) of **subsection 1 of** section 302.060;

97 (d) Because of operating a motor vehicle under the influence of narcotic
98 drugs, a controlled substance as defined in chapter 195, or having left the scene
99 of an accident as provided in section 577.060;

100 (e) Due to a revocation for **[the first time for]** failure to submit to a
101 chemical test pursuant to section 577.041 or due to a refusal to submit to a
102 chemical test in any other state, **[if] unless** such person has **[not]** completed the
103 first ninety days of such revocation[;

104 (f) Violation more than once of the provisions of section 577.041 or a
105 similar implied consent law of any other state] **and files proof of installation**
106 **with the department of revenue that any vehicle operated by such**
107 **person is equipped with a functioning, certified ignition interlock**
108 **device, provided the person is not otherwise ineligible for a limited**
109 **driving privilege;**

110 **[(g)] (f)** Due to a suspension pursuant to subsection 2 of section 302.525
111 and who has not completed the first thirty days of such suspension, provided the
112 person is not otherwise ineligible for a limited driving privilege; or

113 **[(h)] (g)** Due to a revocation pursuant to subsection 2 of section 302.525
114 if such person has not completed the first forty-five days of such revocation,
115 provided the person is not otherwise ineligible for a limited driving privilege.

116 (7) No person who possesses a commercial driver's license shall receive a
117 limited driving privilege issued for the purpose of operating a commercial motor
118 vehicle if such person's driving privilege is suspended, revoked, cancelled, denied,
119 or disqualified. Nothing in this section shall prohibit the issuance of a limited
120 driving privilege for the purpose of operating a noncommercial motor vehicle
121 provided that pursuant to the provisions of this section, the applicant is not
122 otherwise ineligible for a limited driving privilege.

123 (8) (a) Provided that pursuant to the provisions of this section, the
124 applicant is not otherwise ineligible for a limited driving privilege, a circuit court
125 or the director may, in the manner prescribed in this subsection, allow a person
126 who has had such person's license to operate a motor vehicle revoked where that
127 person cannot obtain a new license for a period of ten years, as prescribed in
128 subdivision (9) of **subsection 1 of** section 302.060, to apply for a limited driving
129 privilege pursuant to this subsection [if such person has served at least forty-five
130 days of such disqualification or revocation]. Such person shall present evidence
131 satisfactory to the court or the director that such [person has not been convicted
132 of any offense related to alcohol, controlled substances or drugs during the
133 preceding forty-five days and that the] person's habits and conduct show that the
134 person no longer poses a threat to the public safety of this state. **A circuit**
135 **court shall grant a limited driving privilege to any individual who**
136 **otherwise is eligible to receive a limited driving privilege, has filed**
137 **proof of installation of a certified ignition interlock device, and has had**
138 **no alcohol-related enforcement contacts since the alcohol-related**
139 **enforcement contact that resulted in the person's license denial.**

140 (b) Provided that pursuant to the provisions of this section, the applicant
141 is not otherwise ineligible for a limited driving privilege or convicted of
142 involuntary manslaughter while operating a motor vehicle in an intoxicated
143 condition, a circuit court or the director may, in the manner prescribed in this
144 subsection, allow a person who has had such person's license to operate a motor
145 vehicle revoked where that person cannot obtain a new license for a period of five
146 years because of two convictions of driving while intoxicated, as prescribed in
147 subdivision (10) of **subsection 1 of** section 302.060, to apply for a limited driving
148 privilege pursuant to this subsection [if such person has served at least forty-five
149 days of such disqualification or revocation]. Such person shall present evidence
150 satisfactory to the court or the director that such [person has not been convicted
151 of any offense related to alcohol, controlled substances or drugs during the
152 preceding forty-five days and that the] person's habits and conduct show that the

153 person no longer poses a threat to the public safety of this state. Any person who
154 is denied a license permanently in this state because of an alcohol-related
155 conviction subsequent to a restoration of such person's driving privileges
156 pursuant to subdivision (9) of section 302.060 shall not be eligible for limited
157 driving privilege pursuant to the provisions of this subdivision. **A circuit court**
158 **shall grant a limited driving privilege to any individual who otherwise**
159 **is eligible to receive a limited driving privilege, has filed proof of**
160 **installation of a certified ignition interlock device, and has had no**
161 **alcohol-related enforcement contacts since the alcohol-related**
162 **enforcement contact that resulted in the person's license denial.**

163 (9) A DWI docket or court established under section 478.007 may grant
164 a limited driving privilege to a participant in or graduate of the program who
165 would otherwise be ineligible for such privilege under another provision of
166 law. The DWI docket or court shall not grant a limited driving privilege to a
167 participant during his or her initial forty-five days of participation.

168 4. Any person who has received notice of denial of a request of limited
169 driving privilege by the director of revenue may make a request for a review of
170 the director's determination in the circuit court of the county in which the person
171 resides or the county in which is located the person's principal place of business
172 or employment within thirty days of the date of mailing of the notice of
173 denial. Such review shall be based upon the records of the department of revenue
174 and other competent evidence and shall be limited to a review of whether the
175 applicant was statutorily entitled to the limited driving privilege.

176 5. The director of revenue shall promulgate rules and regulations
177 necessary to carry out the provisions of this section. Any rule or portion of a rule,
178 as that term is defined in section 536.010, that is created under the authority
179 delegated in this section shall become effective only if it complies with and is
180 subject to all of the provisions of chapter 536 and, if applicable, section
181 536.028. This section and chapter 536 are nonseverable and if any of the powers
182 vested with the general assembly pursuant to chapter 536 to review, to delay the
183 effective date or to disapprove and annul a rule are subsequently held
184 unconstitutional, then the grant of rulemaking authority and any rule proposed
185 or adopted after August 28, 2001, shall be invalid and void.

302.341. 1. If a Missouri resident charged with a moving traffic violation
2 of this state or any county or municipality of this state fails to dispose of the
3 charges of which the resident is accused through authorized prepayment of fine
4 and court costs and fails to appear on the return date or at any subsequent date

5 to which the case has been continued, or without good cause fails to pay any fine
6 or court costs assessed against the resident for any such violation within the
7 period of time specified or in such installments as approved by the court or as
8 otherwise provided by law, any court having jurisdiction over the charges shall
9 within ten days of the failure to comply inform the defendant by ordinary mail
10 at the last address shown on the court records that the court will order the
11 director of revenue to suspend the defendant's driving privileges if the charges
12 are not disposed of and fully paid within thirty days from the date of
13 mailing. Thereafter, if the defendant fails to timely act to dispose of the charges
14 and fully pay any applicable fines and court costs, the court shall notify the
15 director of revenue of such failure and of the pending charges against the
16 defendant. Upon receipt of this notification, the director shall suspend the
17 license of the driver, effective immediately, and provide notice of the suspension
18 to the driver at the last address for the driver shown on the records of the
19 department of revenue. Such suspension shall remain in effect until the court
20 with the subject pending charge requests setting aside the noncompliance
21 suspension pending final disposition, or satisfactory evidence of disposition of
22 pending charges and payment of fine and court costs, if applicable, is furnished
23 to the director by the individual. [Upon proof of disposition of charges and
24 payment of fine and court costs, if applicable, and payment of the reinstatement
25 fee as set forth in section 302.304, the director shall return the license and
26 remove the suspension from the individual's driving record if the individual was
27 not operating a commercial motor vehicle or a commercial driver's license holder
28 at the time of the offense.] The filing of financial responsibility with the bureau
29 of safety responsibility, department of revenue, shall not be required as a
30 condition of reinstatement of a driver's license suspended solely under the
31 provisions of this section.

32 2. If any city, town or village receives more than thirty-five percent of its
33 annual general operating revenue from fines and court costs for traffic violations
34 occurring on state highways, all revenues from such violations in excess of thirty-
35 five percent of the annual general operating revenue of the city, town or village
36 shall be sent to the director of the department of revenue and shall be distributed
37 annually to the schools of the county in the same manner that proceeds of all
38 penalties, forfeitures and fines collected for any breach of the penal laws of the
39 state are distributed. For the purpose of this section the words "state highways"
40 shall mean any state or federal highway, including any such highway continuing
41 through the boundaries of a city, town or village with a designated street name

42 other than the state highway number. The director of the department of revenue
43 shall set forth by rule a procedure whereby excess revenues as set forth above
44 shall be sent to the department of revenue. If any city, town, or village disputes
45 a determination that it has received excess revenues required to be sent to the
46 department of revenue, such city, town, or village may submit to an annual audit
47 by the state auditor under the authority of article IV, section 13 of the Missouri
48 Constitution. Any rule or portion of a rule, as that term is defined in section
49 536.010, that is created under the authority delegated in this section shall
50 become effective only if it complies with and is subject to all of the provisions of
51 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
52 nonseverable and if any of the powers vested with the general assembly under
53 chapter 536 to review, to delay the effective date, or to disapprove and annul a
54 rule are subsequently held unconstitutional, then the grant of rulemaking
55 authority and any rule proposed or adopted after August 28, 2009, shall be
56 invalid and void.

302.525. 1. The license suspension or revocation shall become effective
2 fifteen days after the subject person has received the notice of suspension or
3 revocation as provided in section 302.520, or is deemed to have received the notice
4 of suspension or revocation by mail as provided in section 302.515. If a request
5 for a hearing is received by or postmarked to the department within that
6 fifteen-day period, the effective date of the suspension or revocation shall be
7 stayed until a final order is issued following the hearing; provided, that any delay
8 in the hearing which is caused or requested by the subject person or counsel
9 representing that person without good cause shown shall not result in a stay of
10 the suspension or revocation during the period of delay.

11 2. The period of license suspension or revocation under this section shall
12 be as follows:

13 (1) If the person's driving record shows no prior alcohol-related
14 enforcement contacts during the immediately preceding five years, the period of
15 suspension shall be thirty days after the effective date of suspension, followed by
16 a sixty-day period of restricted driving privilege as defined in section 302.010 and
17 issued by the director of revenue. The restricted driving privilege shall not be
18 issued until he or she has filed proof of financial responsibility with the
19 department of revenue, in accordance with chapter 303, and is otherwise
20 eligible. The restricted driving privilege shall indicate whether a functioning,
21 certified ignition interlock device is required as a condition of operating a motor
22 vehicle. A copy of the restricted driving privilege shall be given to the person and

23 such person shall carry a copy of the restricted driving privilege while operating
24 a motor vehicle. In no case shall restricted driving privileges be issued pursuant
25 to this section or section 302.535 until the person has completed the first thirty
26 days of a suspension under this section. If a person otherwise subject to the
27 provisions of this subdivision files proof of installation with the department of
28 revenue that any vehicle [operated] **that he or she operates** is equipped with
29 a functioning, certified ignition interlock device, [then the] **there shall be no**
30 period of suspension [shall be fifteen days, followed by a seventy-
31 five]. **However, in lieu of a suspension the person shall instead**
32 **complete a ninety-day** period of restricted driving privilege. Upon completion
33 of such [seventy-five day] **ninety-day** period of restricted driving privilege,
34 [upon] compliance with other requirements of law, and [upon] filing of proof of
35 financial responsibility with the department of revenue, in accordance with
36 chapter 303, the license and driving privilege shall be reinstated. However, if the
37 monthly monitoring reports during such [seventy-five day] **ninety-day** period
38 indicate that the ignition interlock device has registered a **confirmed** blood
39 alcohol concentration level above the alcohol setpoint established by the
40 department of transportation or such reports indicate that the ignition interlock
41 device has been tampered with or circumvented, then the license and driving
42 privilege of such person shall not be reinstated until the person completes an
43 additional [seventy-five day] **thirty-day** period of restricted driving privilege
44 [without any such violations]. If the person fails to maintain such proof of the
45 device with the director of revenue as required, the restricted driving privilege
46 shall be terminated;

47 (2) The period of revocation shall be one year if the person's driving record
48 shows one or more prior alcohol-related enforcement contacts during the
49 immediately preceding five years;

50 (3) In no case shall restricted driving privileges be issued under this
51 section to any person whose driving record shows one or more prior
52 alcohol-related enforcement contacts until the person has completed the first
53 thirty days of a suspension under this section and has filed proof with the
54 department of revenue that any motor vehicle operated by the person is equipped
55 with a functioning, certified ignition interlock device as a required condition of
56 the restricted driving privilege. If the person fails to maintain such proof the
57 restricted driving privilege shall be terminated.

58 3. For purposes of this section, "alcohol-related enforcement contacts"
59 shall include any suspension or revocation under sections 302.500 to 302.540, any

60 suspension or revocation entered in this or any other state for a refusal to submit
61 to chemical testing under an implied consent law, and any conviction in this or
62 any other state for a violation which involves driving while intoxicated, driving
63 while under the influence of drugs or alcohol, or driving a vehicle while having
64 an unlawful alcohol concentration.

65 4. Where a license is suspended or revoked under this section and the
66 person is also convicted on charges arising out of the same occurrence for a
67 violation of section 577.010 or 577.012 or for a violation of any county or
68 municipal ordinance prohibiting driving while intoxicated or alcohol-related
69 traffic offense, both the suspension or revocation under this section and any other
70 suspension or revocation arising from such convictions shall be imposed, but the
71 period of suspension or revocation under sections 302.500 to 302.540 shall be
72 credited against any other suspension or revocation arising from such convictions,
73 and the total period of suspension or revocation shall not exceed the longer of the
74 two suspension or revocation periods.

75 5. Any person who has had a license to operate a motor vehicle revoked
76 under this section or suspended under this section with one or more prior
77 alcohol-related enforcement contacts showing on their driver record shall be
78 required to file proof with the director of revenue that any motor vehicle operated
79 by that person is equipped with a functioning, certified ignition interlock device
80 as a required condition of reinstatement. The ignition interlock device shall
81 further be required to be maintained on all motor vehicles operated by the person
82 for a period of not less than six months immediately following the date of
83 reinstatement. If the monthly monitoring reports show that the ignition interlock
84 device has registered any confirmed blood alcohol concentration readings above
85 the alcohol setpoint established by the department of transportation or that the
86 person has tampered with or circumvented the ignition interlock device, then the
87 period for which the person must maintain the ignition interlock device following
88 the date of reinstatement shall be extended for an additional six months. If the
89 person fails to maintain such proof with the director, the license shall be
90 resuspended or revoked, as applicable.

2 [302.525. 1. The license suspension or revocation shall
3 become effective fifteen days after the subject person has received
4 the notice of suspension or revocation as provided in section
5 302.520, or is deemed to have received the notice of suspension or
6 revocation by mail as provided in section 302.515. If a request for
a hearing is received by or postmarked to the department within

7 that fifteen-day period, the effective date of the suspension or
8 revocation shall be stayed until a final order is issued following the
9 hearing; provided, that any delay in the hearing which is caused or
10 requested by the subject person or counsel representing that person
11 without good cause shown shall not result in a stay of the
12 suspension or revocation during the period of delay.

13 2. The period of license suspension or revocation under this
14 section shall be as follows:

15 (1) If the person's driving record shows no prior
16 alcohol-related enforcement contacts during the immediately
17 preceding five years, the period of suspension shall be thirty days
18 after the effective date of suspension, followed by a sixty-day period
19 of restricted driving privilege as defined in section 302.010 and
20 issued by the director of revenue. The restricted driving privilege
21 shall not be issued until he or she has filed proof of financial
22 responsibility with the department of revenue, in accordance with
23 chapter 303, and is otherwise eligible. In no case shall restricted
24 driving privileges be issued pursuant to this section or section
25 302.535 until the person has completed the first thirty days of a
26 suspension under this section;

27 (2) The period of revocation shall be one year if the person's
28 driving record shows one or more prior alcohol-related enforcement
29 contacts during the immediately preceding five years;

30 (3) In no case shall restricted driving privileges be issued
31 under this section to any person whose driving record shows one or
32 more prior alcohol-related enforcement contacts until the person
33 has completed the first thirty days of a suspension under this
34 section and has filed proof with the department of revenue that any
35 motor vehicle operated by the person is equipped with a
36 functioning, certified ignition interlock device as a required
37 condition of the restricted driving privilege. If the person fails to
38 maintain such proof the restricted driving privilege shall be
39 terminated.

40 3. For purposes of this section, "alcohol-related enforcement
41 contacts" shall include any suspension or revocation under sections
42 302.500 to 302.540, any suspension or revocation entered in this or
43 any other state for a refusal to submit to chemical testing under an

44 implied consent law, and any conviction in this or any other state
45 for a violation which involves driving while intoxicated, driving
46 while under the influence of drugs or alcohol, or driving a vehicle
47 while having an unlawful alcohol concentration.

48 4. Where a license is suspended or revoked under this
49 section and the person is also convicted on charges arising out of
50 the same occurrence for a violation of section 577.010 or 577.012 or
51 for a violation of any county or municipal ordinance prohibiting
52 driving while intoxicated or alcohol-related traffic offense, both the
53 suspension or revocation under this section and any other
54 suspension or revocation arising from such convictions shall be
55 imposed, but the period of suspension or revocation under sections
56 302.500 to 302.540 shall be credited against any other suspension
57 or revocation arising from such convictions, and the total period of
58 suspension or revocation shall not exceed the longer of the two
59 suspension or revocation periods.

60 5. Any person who has had a license to operate a motor
61 vehicle revoked under this section or suspended under this section
62 with one or more prior alcohol-related enforcement contacts
63 showing on their driver record shall be required to file proof with
64 the director of revenue that any motor vehicle operated by that
65 person is equipped with a functioning, certified ignition interlock
66 device as a required condition of reinstatement. The ignition
67 interlock device shall further be required to be maintained on all
68 motor vehicles operated by the person for a period of not less than
69 six months immediately following the date of reinstatement. If the
70 person fails to maintain such proof with the director, the license
71 shall be resuspended or revoked, as applicable.]

360.045. 1. The authority shall have the following powers together with
2 all powers incidental thereto or necessary for the performance thereof:

- 3 (1) To have perpetual succession as a body politic and corporate;
- 4 (2) To adopt bylaws for the regulation of its affairs and the conduct of its
5 business;
- 6 (3) To sue and be sued and to prosecute and defend, at law or in equity,
7 in any court having jurisdiction of the subject matter and of the parties;
- 8 (4) To have and to use a corporate seal and to alter the same at pleasure;
- 9 (5) To maintain an office at such place or places in the state of Missouri

10 as it may designate;

11 (6) To determine the location and construction of any facility to be
12 financed under the provisions of sections 360.010 to 360.140, and to construct,
13 reconstruct, repair, alter, improve, extend, maintain, lease, and regulate the
14 same; and to designate a participating health institution or a participating
15 educational institution, as the case may be, as its agent to determine the location
16 and construction of a facility undertaken by such participating health institution
17 or participating educational institution, as the case may be, under the provisions
18 of sections 360.010 to 360.140, to construct, reconstruct, repair, alter, improve,
19 extend, maintain, and regulate the same, and to enter into contracts for any and
20 all of such purposes including contracts for the management and operation of the
21 facility;

22 (7) To lease to a participating health institution or a participating
23 educational institution, as the case may be, the particular health or educational
24 facility or facilities, as the case may be, upon such terms and conditions as the
25 authority shall deem proper; to charge and collect rent therefor; to terminate any
26 such lease upon the failure of the lessee to comply with any of the obligations
27 thereof; to include in any such lease, if desired, provisions that the lessee thereof
28 shall have options to renew the term of the lease for such period or periods at
29 such rent as shall be determined by the authority or to purchase any or all of the
30 particular leased facility or facilities; and, upon payment of all of the
31 indebtedness incurred by the authority for the financing of the facility or
32 facilities, to convey any or all of such facility or facilities to the lessee or lessees
33 thereof. Every lease agreement between the authority and an institution must
34 contain a clause obligating the institution not to use the leased land, nor any
35 facility located thereon, for sectarian instruction or study or as a place of religious
36 worship, or in connection with any part of the program of a school or department
37 of divinity of any religious denomination; to insure that this covenant is honored,
38 each lease agreement shall allow the authority to conduct inspections, and every
39 conveyance of title to an institution shall contain a restriction against use for any
40 sectarian purpose;

41 (8) To issue its bonds, notes, or other obligations for any of its corporate
42 purposes and to refund the same, all as provided in sections 360.010 to 360.140;

43 (9) **To transfer assets of the authority to the rebuild damaged**
44 **infrastructure fund created in section 33.295;**

45 (10) To fix and revise from time to time and make and collect rates, rents,
46 fees, and charges for the use of and services furnished or to be furnished by any

47 facility or facilities or any portion thereof and to contract with any person, firm,
48 or corporation or other body, public or private, in respect thereof; except that the
49 authority shall have no jurisdiction over rates, rents, fees, and charges
50 established by a participating educational institution for its students or
51 established by a participating health institution for its patients other than to
52 require that such rates, rents, fees, and charges by such an institution be
53 sufficient to discharge the institution's obligations to the authority;

54 **[(10)] (11)** To establish rules and regulations for review by or on behalf
55 of the authority of the retention or employment by a participating health
56 institution or by a participating educational institution, as the case may be, of
57 consulting engineers, architects, attorneys, accountants, construction and finance
58 experts, superintendents, managers, and such other employees and agents as
59 shall be determined to be necessary in connection with any such facility or
60 facilities and for review by or on behalf of the authority of all reports, studies, or
61 other material prepared in connection with any bond issue of the authority for
62 any such facility or facilities. The costs incurred or to be incurred by a
63 participating health institution or by a participating educational institution in
64 connection with the review shall be deemed, where appropriate, an expense of
65 constructing the facility or facilities or, where appropriate, shall be deemed an
66 annual expense of operation and maintenance of the facility or facilities;

67 **[(11)] (12)** To receive and accept from any public agency loans or grants
68 for or in aid of the construction of a facility or facilities, or any portion thereof,
69 or for equipping the same and to receive and accept grants, gifts, or other
70 contributions from any source;

71 **[(12)] (13)** To mortgage or pledge all or any portion of any facility or
72 facilities, including any other health or educational facility or facilities conveyed
73 to the authority for such purpose and the site or sites thereof, whether then
74 owned or thereafter acquired, for the benefit of the holders of the bonds of the
75 authority issued to finance such facility or facilities or any portion thereof or
76 issued to refund or refinance outstanding indebtedness of a private health
77 institution or a private institution of higher education as permitted by sections
78 360.010 to 360.140;

79 **[(13)] (14)** To make loans to any participating health institution or
80 participating educational institution, as the case may be, for the cost of any
81 facility or facilities in accordance with an agreement between the authority and
82 such participating health institution or participating educational institution, as
83 the case may be; except that no such loan shall exceed the total cost of such

84 facility or facilities as determined by the participating health institution or
85 participating educational institution, as the case may be, and approved by the
86 authority;

87 [(14)] **(15)** To make loans to a participating health institution or
88 participating educational institution, as the case may be, to refund outstanding
89 obligations, mortgages, or advances issued, made, or given by the institution for
90 the cost of its facility or facilities, including the power to issue bonds and make
91 loans to a participating health institution or participating educational institution,
92 as the case may be, to refinance indebtedness incurred for facilities undertaken
93 and completed prior to or after September 28, 1975, whenever the authority finds
94 that the financing is in the public interest, alleviates a financial hardship upon
95 the participating health institution or participating educational institution, as the
96 case may be, and results in a lesser cost of patient care or cost of education and
97 a saving to third parties, including state or federal governments, and to others
98 who must pay for the care or education;

99 [(15)] **(16)** To inspect any and all facilities assisted by the authority in
100 any way to enforce the prohibition against sectarian or religious use at any time;
101 and

102 [(16)] **(17)** To do all things necessary and convenient to carry out the
103 purposes of sections 360.010 to 360.140.

104 **2. Notwithstanding any provision of law to the contrary,**
105 **including section 360.115, the authority shall transfer four million**
106 **dollars of the assets of the authority to the rebuild damaged**
107 **infrastructure fund created in section 33.295 on July 1, 2013.**

374.150. 1. All fees due the state under the provisions of the insurance
2 laws of this state shall be paid to the director of revenue and deposited in the
3 state treasury to the credit of the insurance dedicated fund unless otherwise
4 provided for in subsection 2 of this section.

5 2. There is hereby established in the state treasury a special fund to be
6 known as the "Insurance Dedicated Fund". The fund shall be subject to
7 appropriation of the general assembly and shall be devoted solely to the payment
8 of expenditures incurred by the department attributable to duties performed by
9 the department for the regulation of the business of insurance, regulation of
10 health maintenance organizations and the operation of the division of consumer
11 affairs as required by law which are not paid for by another source of
12 funds. Other provisions of law to the contrary notwithstanding, beginning on
13 January 1, 1991, all fees charged under any provision of chapter 325, 354, 374,

14 375, 376, 377, 378, 379, 380, 381, 382, 383, 384 or 385 due the state shall be paid
15 into this fund. The state treasurer shall invest moneys in this fund in the same
16 manner as other state funds and any interest or earnings on such moneys shall
17 be credited to the insurance dedicated fund. The provisions of section 33.080
18 notwithstanding, moneys in the fund shall not lapse, be transferred to or placed
19 to the credit of the general revenue fund unless and then only to the extent to
20 which the unencumbered balance at the close of the biennium year exceeds two
21 times the total amount appropriated, paid, or transferred to the fund during such
22 fiscal year.

23 **3. Notwithstanding provisions of this section to the contrary, five**
24 **hundred thousand dollars of the insurance dedicated fund shall**
25 **annually be transferred and placed to the credit of the state general**
26 **revenue fund on July first beginning with fiscal year 2014.**

476.385. 1. The judges of the supreme court may appoint a committee
2 consisting of at least seven associate circuit judges, who shall meet en banc and
3 establish and maintain a schedule of fines to be paid for violations of sections
4 210.104, 577.070, and 577.073, and chapters 252, 301, 302, 304, 306, 307 and 390,
5 with such fines increasing in proportion to the severity of the violation. The
6 associate circuit judges of each county may meet en banc and adopt the schedule
7 of fines and participation in the centralized bureau pursuant to this
8 section. Notice of such adoption and participation shall be given in the manner
9 provided by supreme court rule. Upon order of the supreme court, the associate
10 circuit judges of each county may meet en banc and establish and maintain a
11 schedule of fines to be paid for violations of municipal ordinances for cities, towns
12 and villages electing to have violations of its municipal ordinances heard by
13 associate circuit judges, pursuant to section 479.040; and for traffic court
14 divisions established pursuant to section 479.500. The schedule of fines adopted
15 for violations of municipal ordinances may be modified from time to time as the
16 associate circuit judges of each county en banc deem advisable. No fine
17 established pursuant to this subsection may exceed the maximum amount
18 specified by statute or ordinance for such violation.

19 2. In no event shall any schedule of fines adopted pursuant to this section
20 include offenses involving the following:

21 (1) Any violation resulting in personal injury or property damage to
22 another person;

23 (2) Operating a motor vehicle while intoxicated or under the influence of
24 intoxicants or drugs;

25 (3) Operating a vehicle with a counterfeited, altered, suspended or
26 revoked license;

27 (4) Fleeing or attempting to elude an officer.

28 3. There shall be a centralized bureau to be established by supreme court
29 rule in order to accept pleas of not guilty or guilty and payments of fines and
30 court costs for violations of the laws and ordinances described in subsection 1 of
31 this section, made pursuant to a schedule of fines established pursuant to this
32 section. The centralized bureau shall collect, with any plea of guilty and payment
33 of a fine, all court costs which would have been collected by the court of the
34 jurisdiction from which the violation originated.

35 4. If a person elects not to contest the alleged violation, the person shall
36 send payment in the amount of the fine and any court costs established for the
37 violation to the centralized bureau. Such payment shall be payable to the central
38 violations bureau, shall be made by mail or in any other manner established by
39 the centralized bureau, and shall constitute a plea of guilty, waiver of trial and
40 a conviction for purposes of section 302.302, and for purposes of imposing any
41 collateral consequence of a criminal conviction provided by law. By paying the
42 fine and costs, the person also consents to attendance **either online or in**
43 **person** at any driver-improvement program or motorcycle-rider training course
44 ordered by the court and consents to verification of such attendance as directed
45 by the bureau. Notwithstanding any provision of law to the contrary, the
46 prosecutor shall not be required to sign any information, ticket or indictment if
47 disposition is made pursuant to this subsection. In the event that any payment
48 is made pursuant to this section by credit card or similar method, the centralized
49 bureau may charge an additional fee in order to reflect any transaction cost,
50 surcharge or fee imposed on the recipient of the credit card payment by the credit
51 card company.

52 5. If a person elects to plead not guilty, such person shall send the plea
53 of not guilty to the centralized bureau. The bureau shall send such plea and
54 request for trial to the prosecutor having original jurisdiction over the
55 offense. Any trial shall be conducted at the location designated by the court. The
56 clerk of the court in which the case is to be heard shall notify in writing such
57 person of the date certain for the disposition of such charges. The prosecutor
58 shall not be required to sign any information, ticket or indictment until the
59 commencement of any proceeding by the prosecutor with respect to the notice of
60 violation.

61 6. In courts adopting a schedule of fines pursuant to this section, any

62 person receiving a notice of violation pursuant to this section shall also receive
63 written notification of the following:

64 (1) The fine and court costs established pursuant to this section for the
65 violation or information regarding how the person may obtain the amount of the
66 fine and court costs for the violation;

67 (2) That the person must respond to the notice of violation by paying the
68 prescribed fine and court costs, or pleading not guilty and appearing at trial, and
69 that other legal penalties prescribed by law may attach for failure to appear and
70 dispose of the violation. The supreme court may modify the suggested forms for
71 uniform complaint and summons for use in courts adopting the procedures
72 provided by this section, in order to accommodate such required written
73 notifications.

74 7. Any moneys received in payment of fines and court costs pursuant to
75 this section shall not be considered to be state funds, but shall be held in trust
76 by the centralized bureau for benefit of those persons or entities entitled to
77 receive such funds pursuant to this subsection. All amounts paid to the
78 centralized bureau shall be maintained by the centralized bureau, invested in the
79 manner required of the state treasurer for state funds by sections 30.240, 30.250,
80 30.260 and 30.270, and disbursed as provided by the constitution and laws of this
81 state. Any interest earned on such fund shall be payable to the director of the
82 department of revenue for deposit into a revolving fund to be established
83 pursuant to this subsection. The state treasurer shall be the custodian of the
84 revolving fund, and shall make disbursements, as allowed by lawful
85 appropriations, only to the judicial branch of state government for goods and
86 services related to the administration of the judicial system.

87 8. Any person who receives a notice of violation subject to this section who
88 fails to dispose of such violation as provided by this section shall be guilty of
89 failure to appear provided by section 544.665; and may be subject to suspension
90 of driving privileges in the manner provided by section 302.341. The centralized
91 bureau shall notify the appropriate prosecutor of any person who fails to either
92 pay the prescribed fine and court costs, or plead not guilty and request a trial
93 within the time allotted by this section, for purposes of application of section
94 544.665. The centralized bureau shall also notify the department of revenue of
95 any failure to appear subject to section 302.341, and the department shall
96 thereupon suspend the license of the driver in the manner provided by section
97 302.341, as if notified by the court.

98 9. In addition to the remedies provided by subsection 8 of this section, the

99 centralized bureau and the courts may use the remedies provided by sections
100 488.010 to 488.020 for the collection of court costs payable to courts, in order to
101 collect fines and court costs for violations subject to this section.

577.041. 1. If a person under arrest, or who has been stopped pursuant
2 to subdivision (2) or (3) of subsection 1 of section 577.020, refuses upon the
3 request of the officer to submit to any test allowed pursuant to section 577.020,
4 then evidence of the refusal shall be admissible in a proceeding pursuant to
5 section 565.024, 565.060, or 565.082, or section 577.010 or 577.012. The request
6 of the officer shall include the reasons of the officer for requesting the person to
7 submit to a test and also shall inform the person that evidence of refusal to take
8 the test may be used against such person and that the person's license shall be
9 immediately revoked upon refusal to take the test. If a person when requested
10 to submit to any test allowed pursuant to section 577.020 requests to speak to an
11 attorney, the person shall be granted twenty minutes in which to attempt to
12 contact an attorney. If upon the completion of the twenty-minute period the
13 person continues to refuse to submit to any test, it shall be deemed a refusal. In
14 this event, the officer shall, on behalf of the director of revenue, serve the notice
15 of license revocation personally upon the person and shall take possession of any
16 license to operate a motor vehicle issued by this state which is held by that
17 person. The officer shall issue a temporary permit, on behalf of the director of
18 revenue, which is valid for fifteen days and shall also give the person a notice of
19 such person's right to file a petition for review to contest the license revocation.

20 2. The officer shall make a certified report under penalties of perjury for
21 making a false statement to a public official. The report shall be forwarded to the
22 director of revenue and shall include the following:

23 (1) That the officer has:

24 (a) Reasonable grounds to believe that the arrested person was driving a
25 motor vehicle while in an intoxicated or drugged condition; or

26 (b) Reasonable grounds to believe that the person stopped, being under
27 the age of twenty-one years, was driving a motor vehicle with a blood alcohol
28 content of two-hundredths of one percent or more by weight; or

29 (c) Reasonable grounds to believe that the person stopped, being under the
30 age of twenty-one years, was committing a violation of the traffic laws of the
31 state, or political subdivision of the state, and such officer has reasonable grounds
32 to believe, after making such stop, that the person had a blood alcohol content of
33 two-hundredths of one percent or greater;

34 (2) That the person refused to submit to a chemical test;

35 (3) Whether the officer secured the license to operate a motor vehicle of
36 the person;

37 (4) Whether the officer issued a fifteen-day temporary permit;

38 (5) Copies of the notice of revocation, the fifteen-day temporary permit
39 and the notice of the right to file a petition for review, which notices and permit
40 may be combined in one document; and

41 (6) Any license to operate a motor vehicle which the officer has taken into
42 possession.

43 3. Upon receipt of the officer's report, the director shall revoke the license
44 of the person refusing to take the test for a period of one year; or if the person is
45 a nonresident, such person's operating permit or privilege shall be revoked for one
46 year; or if the person is a resident without a license or permit to operate a motor
47 vehicle in this state, an order shall be issued denying the person the issuance of
48 a license or permit for a period of one year.

49 4. If a person's license has been revoked because of the person's refusal
50 to submit to a chemical test, such person may petition for a hearing before a
51 circuit division or associate division of the court in the county in which the arrest
52 or stop occurred. The person may request such court to issue an order staying
53 the revocation until such time as the petition for review can be heard. If the
54 court, in its discretion, grants such stay, it shall enter the order upon a form
55 prescribed by the director of revenue and shall send a copy of such order to the
56 director. Such order shall serve as proof of the privilege to operate a motor
57 vehicle in this state and the director shall maintain possession of the person's
58 license to operate a motor vehicle until termination of any revocation pursuant
59 to this section. Upon the person's request the clerk of the court shall notify the
60 prosecuting attorney of the county and the prosecutor shall appear at the hearing
61 on behalf of the director of revenue. At the hearing the court shall determine
62 only:

63 (1) Whether or not the person was arrested or stopped;

64 (2) Whether or not the officer had:

65 (a) Reasonable grounds to believe that the person was driving a motor
66 vehicle while in an intoxicated or drugged condition; or

67 (b) Reasonable grounds to believe that the person stopped, being under
68 the age of twenty-one years, was driving a motor vehicle with a blood alcohol
69 content of two-hundredths of one percent or more by weight; or

70 (c) Reasonable grounds to believe that the person stopped, being under the
71 age of twenty-one years, was committing a violation of the traffic laws of the

72 state, or political subdivision of the state, and such officer had reasonable
73 grounds to believe, after making such stop, that the person had a blood alcohol
74 content of two-hundredths of one percent or greater; and

75 (3) Whether or not the person refused to submit to the test.

76 5. If the court determines any issue not to be in the affirmative, the court
77 shall order the director to reinstate the license or permit to drive.

78 6. Requests for review as provided in this section shall go to the head of
79 the docket of the court wherein filed.

80 7. No person who has had a license to operate a motor vehicle suspended
81 or revoked pursuant to the provisions of this section shall have that license
82 reinstated until such person has participated in and successfully completed a
83 substance abuse traffic offender program defined in section 577.001, or a program
84 determined to be comparable by the department of mental health or the
85 court. Assignment recommendations, based upon the needs assessment as
86 described in subdivision [(23)] (24) of section 302.010, shall be delivered in
87 writing to the person with written notice that the person is entitled to have such
88 assignment recommendations reviewed by the court if the person objects to the
89 recommendations. The person may file a motion in the associate division of the
90 circuit court of the county in which such assignment was given, on a printed form
91 provided by the state courts administrator, to have the court hear and determine
92 such motion pursuant to the provisions of chapter 517. The motion shall name
93 the person or entity making the needs assessment as the respondent and a copy
94 of the motion shall be served upon the respondent in any manner allowed by
95 law. Upon hearing the motion, the court may modify or waive any assignment
96 recommendation that the court determines to be unwarranted based upon a
97 review of the needs assessment, the person's driving record, the circumstances
98 surrounding the offense, and the likelihood of the person committing a like
99 offense in the future, except that the court may modify but may not waive the
100 assignment to an education or rehabilitation program of a person determined to
101 be a prior or persistent offender as defined in section 577.023, or of a person
102 determined to have operated a motor vehicle with fifteen-hundredths of one
103 percent or more by weight in such person's blood. Compliance with the court
104 determination of the motion shall satisfy the provisions of this section for the
105 purpose of reinstating such person's license to operate a motor vehicle. The
106 respondent's personal appearance at any hearing conducted pursuant to this
107 subsection shall not be necessary unless directed by the court.

108 8. The fees for the substance abuse traffic offender program, or a portion

109 thereof to be determined by the division of alcohol and drug abuse of the
110 department of mental health, shall be paid by the person enrolled in the
111 program. Any person who is enrolled in the program shall pay, in addition to any
112 fee charged for the program, a supplemental fee to be determined by the
113 department of mental health for the purposes of funding the substance abuse
114 traffic offender program defined in section 302.010 and section 577.001. The
115 administrator of the program shall remit to the division of alcohol and drug abuse
116 of the department of mental health on or before the fifteenth day of each month
117 the supplemental fee for all persons enrolled in the program, less two percent for
118 administrative costs. Interest shall be charged on any unpaid balance of the
119 supplemental fees due the division of alcohol and drug abuse pursuant to this
120 section and shall accrue at a rate not to exceed the annual rates established
121 pursuant to the provisions of section 32.065, plus three percentage points. The
122 supplemental fees and any interest received by the department of mental health
123 pursuant to this section shall be deposited in the mental health earnings fund
124 which is created in section 630.053.

125 9. Any administrator who fails to remit to the division of alcohol and drug
126 abuse of the department of mental health the supplemental fees and interest for
127 all persons enrolled in the program pursuant to this section shall be subject to a
128 penalty equal to the amount of interest accrued on the supplemental fees due the
129 division pursuant to this section. If the supplemental fees, interest, and penalties
130 are not remitted to the division of alcohol and drug abuse of the department of
131 mental health within six months of the due date, the attorney general of the state
132 of Missouri shall initiate appropriate action of the collection of said fees and
133 interest accrued. The court shall assess attorney fees and court costs against any
134 delinquent program.

135 10. Any person who has had a license to operate a motor vehicle revoked
136 [more than once for violation of the provisions of this section] **under this**
137 **section and who has a prior alcohol-related enforcement contact, as**
138 **defined in section 302.525,** shall be required to file proof with the director of
139 revenue that any motor vehicle operated by the person is equipped with a
140 functioning, certified ignition interlock device as a required condition of license
141 reinstatement. Such ignition interlock device shall further be required to be
142 maintained on all motor vehicles operated by the person for a period of not less
143 than six months immediately following the date of reinstatement. **If the**
144 **monthly monitoring reports show that the ignition interlock device has**
145 **registered any confirmed blood alcohol concentration readings above**

146 the alcohol setpoint established by the department of transportation or
147 that the person has tampered with or circumvented the ignition
148 interlock device, then the period for which the person must maintain
149 the ignition interlock device following the date of reinstatement shall
150 be extended for an additional six months. If the person fails to maintain
151 such proof with the director as required by this section, the license shall be
152 rerevoked and the person shall be guilty of a class A misdemeanor.

153 11. The revocation period of any person whose license and driving
154 privilege has been revoked under this section and who has filed proof of financial
155 responsibility with the department of revenue in accordance with chapter 303 and
156 is otherwise eligible, shall be terminated by a notice from the director of revenue
157 after one year from the effective date of the revocation. Unless proof of financial
158 responsibility is filed with the department of revenue, the revocation shall remain
159 in effect for a period of two years from its effective date. If the person fails to
160 maintain proof of financial responsibility in accordance with chapter 303, the
161 person's license and driving privilege shall be rerevoked and the person shall be
162 guilty of a class A misdemeanor.

**Section 1. Notwithstanding the provisions of section 1.140 to the
2 contrary, the provisions of sections 32.087, 144.020, 144.021, 144.069,
3 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615,
4 as amended by this act, shall be nonseverable, and if any provision is
5 for any reason held to be invalid, such decision shall invalidate all of
6 the remaining provisions of section 32.087, 144.020, 144.021, 144.069,
7 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615,
8 as amended by this act.**

Section B. Because of the detrimental impact that lost local revenues has
2 had on the domestic economy by placing Missouri dealers of motor vehicles,
3 outboard motors, boats and trailers at a competitive disadvantage to non-Missouri
4 dealers of motor vehicles, outboard motors, boats and trailers, and because of the
5 necessity to provide funding for the reconstruction, replacement, or renovation of,
6 or repair to, any infrastructure damaged by a presidentially declared natural
7 disaster the repeal and reenactment of sections 32.087, 33.080, 144.020, 144.021,
8 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615,
9 360.045 and 374.150 and the enactment of sections 33.295 and 1 of this act is
10 deemed necessary for the immediate preservation of the public health, welfare,
11 peace and safety, and is hereby declared to be an emergency act within the
12 meaning of the constitution, and the repeal and reenactment of sections 32.087,

13 33.080, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525,
14 144.610, 144.613, 144.615, 360.045 and 374.150 and the enactment of sections
15 33.295 and 1 of this act shall be in full force and effect upon its passage and
16 approval.

Section C. Because immediate action is necessary to ensure the safety of
2 the citizens of this state, the repeal and reenactment of section 302.309 of this
3 act, and the repeal of section 302.309 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 section 302.309 of this act, and the repeal of
7 section 302.309 of this act, shall be in full force and effect July 1, 2013, or upon
8 its passage and approval, whichever later occurs.

Section D. The repeal and reenactment of sections 302.060, 302.302,
2 302.304, 302.525, 476.385, and 577.041, and the repeal of sections 302.060,
3 302.304, and 302.525 of this act shall become effective on March 3, 2014.

✓

Bill

Copy