

The Missouri Department of Revenue May Not be Collecting All the Sales Tax Due in TDDs and CIDs

– The Department of Revenue (“DOR”) is statutorily responsible for collecting sales taxes imposed by transportation development districts (“TDDs”) (See [§ 238.235.3 RSMo.](#)) and community improvement districts (“CIDs”) (See [§ 67.1545.4 RSMo.](#)). However, according to DOR’s [website](#) and [Local Government Tax Guide](#), TDDs and CIDs are responsible for notifying DOR if new businesses move into the boundaries of the TDD or CID. It appears that only after DOR receives this notification will the Department begin collecting TDD or CID sales taxes from these new businesses. Therefore, if new businesses have moved into your TDDs or CIDs, but DOR has not been notified, DOR may not be collecting the TDD or CID sales tax from such businesses. Notification to DOR of new businesses should include the names, addresses, and Missouri sales tax identification numbers of each of the businesses. DOR also states that it is the responsibility of the TDD or CID to notify new businesses of the existence of the sales tax. Please refer to [our website](#) and DOR’s [Local Government Tax Guide](#) for a list of all documentation required to be submitted to DOR when a TDD or CID sales tax is first imposed.

Court of Appeals Again Strikes Down Camera Enforcement Measure

– The City of Moline Acres’s ordinance authorizing camera enforcement of speed limits was held “void and unenforceable” last month, in yet another case signaling significant road blocks for the future of traffic camera enforcement programs. In [City of Moline Acres v. Charles W. Brennan](#) the Court of Appeals held that because the ordinance imposed strict liability on the owner of the vehicle rather than on the driver, it conflicted with state law, in keeping with its prior holding in [Edwards v. City of Ellisville](#). All municipalities with any form of camera enforcement program are urged to consult with their city attorneys to evaluate the programs in light of this and other recent decisions.

Flashing Lights to Warn Others of Speed Traps May be Free Speech

– In [Elli v. City of Ellisville](#), No. 4:13-CV-00711 HEA (February 3, 2014), the United States District Court, Eastern Division issued a preliminary injunction against the City from enforcing an ordinance that generally prohibited flashing headlamps to communicate to other drivers that a speed trap is ahead. The court rejected the city’s argument that the flashing of lights was hindering prosecution and found that the plaintiff, who was represented by attorneys from the ACLU, was likely to prevail on free speech grounds. Specifically, the court found that “communicating a message that one should slow down because a speed trap is ahead and apprehension is impeding ... is not illegal” and detaining and citing a person for such conduct has a chilling effect on that person’s freedom of speech. Ellisville has reported to the press that it will not appeal as the City changed its policy over a year ago. Cities that have similar ordinances, policies, or practices may want to review such in light of the possibility of similar challenges and this federal court’s willingness to hear such a suit.

Presentations by CVR Attorneys – The following recent educational presentations and resources from CVR attorneys are available for your review:

- [Practical Tips for Handling Planning and Zoning](#) (Municipal Official Training Academy) – [Dan Vogel](#)
- **UPCOMING** – Issues Affecting Your Police Department (Municipal Official Training Academy) – [Dave Streubel](#) and [Steven Kratky](#)
- **UPCOMING** – Know Your Boards and Commissions (Municipal Official Training Academy) – [Paul Rost](#)

Feedback – Please let us know how we are doing. If you have suggestions for improving these Municipal Issue Reports, please let us know at the contacts below.

If you need further assistance on any of these matters, please consult your City Attorney or Legal Department for particularized guidance or contact us at:

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To access previous reports on our website: [CLICK HERE](#).

Upcoming Dates & Deadlines for Missouri Municipalities*

April 8 – Municipal Election Day.

1st Meeting of April – Collector prepares and governing body approves delinquent tax list.

May 1 – Applications for renewal of liquor licenses due from licensees.

May 1 – Financial disclosure reports due to Ethics Comm’n. (Cities with \$1M+ annual operating budget, if City does not adopt its own biennial financial disclosure policy).

June 1 – City Clerk deliver to collector special tax bills for weed and trash removal for inclusion on current year’s tax bill.

*This list is not exhaustive. For the complete **Calendar of Procedural Deadlines for Missouri Municipalities**, click below:

[Jan. 1–Dec. 31 Fiscal Year](#)

[July 1–June 30 Fiscal Year](#)

Also see CVR’s

[Annual Requirements for Missouri Municipal Special Purpose Entities](#)

Municipal Links

[Missouri Municipal League](#)

[St. Louis County Municipal League](#)

[Mid-America Regional Council \(KC Area\)](#)

[East-West Gateway Council of Governments](#)

For more, visit CVR’s [Resources Page](#)