



Heartland Port Authority of Central Missouri

Board of Commissioners

JCREP

630 Bolivar St, Ste 202 | JCMO

May 20, 2026

9:00am

Agenda

1. Roll Call
2. Approval of Agenda
3. Approve Minutes
4. Public Comment
5. Commissioners Reports & Invited Guests
6. Old Business
7. New Business
 - 7.1. Port Improvement District - Sales Tax election
8. CLOSED SESSION: Pursuant to Section 610.021(2), RSMo, the Chair will entertain a motion to go into Closed Session to discuss leasing, purchase or sale of real estate and 610.021(12), RSMo to discuss proposals and related documents or any documents related to a negotiated contract (Action by Roll Call Vote).
9. Adjournment

MINUTES

Heartland Port Authority of Central Missouri

Board of Commissioners Meeting
Friday, January 30, 2026 9:00am
Jefferson City Regional Economic Partnership

PRESENT:

BOARD:

Jon Hensley
Christopher Scott
Jeff Naught
Jeff Ahlers
Jason Branstetter
Harry Otto

ABSENT:

David Floyd
Jay Fischer
Jeff Earl

STAFF:

Paul Samson
Missy Bonnot

GUESTS:

REGULAR BUSINESS:

1. **Roll Call:** Missy Bonnot

2. **Approval of Agenda:**

Jeff Ahlers made a motion to approve. Jeff Naught seconded. Motion passed.

3. **Approve Minutes:**

Jeff Ahlers made a motion to approve. Christopher Scott seconded. Motion passed.

4. **Public Comments:**

No Public Comment

5. **Commissioners Reports & Invited Guests:**

No Commissioners Reports

6. **Old Business:**

No Old Business

7. **New Business:**

Election of Officers-Jeff Ahlers made a motion to re-elect current officers. Harry Otto seconded. Motion passed.

The 2026 officers:

Jon Hensley, Chairman

Jeff Naught, Vice Chairman
Jason Branstetter, Treasurer
Christopher Scott, Secretary

8. CLOSED SESSION: Pursuant to Section 610.021(2), RSMo, the Chair will entertain a motion to go into Closed Session to discuss leasing, purchase or sale of real estate and 610.021(12), RSMo to discuss proposals and related documents or any documents related to a negotiated contract (Action by Roll Call Vote).

Jeff Ahlers made a motion to go into closed session. Christopher Scott seconded. By Roll Call vote, motion passed.

Jeff Ahlers made a motion to come out of closed session. Harry Otto seconded. By Roll Call vote, motion passed.

By acclimation meeting was adjourned.

Minutes submitted by: _____
Missy Bonnot, Vice President
Jefferson City Regional Economic Partnership

RESOLUTION NO. _____

A RESOLUTION IMPOSING A PORT IMPROVEMENT DISTRICT SALES AND USE TAX, CALLING AN ELECTION THEREFOR, AND PRESCRIBING THE FORMS AND ADMINISTRATIVE RULES AND REGULATIONS FOR REPORTING AND COLLECTING THE PORT IMPROVEMENT DISTRICT SALES AND USE TAX.

WHEREAS, the Cole County, Missouri Port Improvement District #1 (the “District”) was created pursuant to the Judgment and Order entered by the Circuit Court of Cole County, Missouri, on May 11, 2026 (Case No. 25AC-CC08580); and

WHEREAS, in accordance with the provisions of Sections 68.200 to 68.260 of the Revised Statutes of Missouri (the “PID Act”), the Heartland Port Authority of Central Missouri (the “Port Authority”) intends to impose a one percent (1.0%) sales and use tax (the “PID Sales Tax”) on all retail sales made in the District that are subject to taxation pursuant to Sections 144.010 to 144.525 of the Revised Statutes of Missouri (the “Sales Tax Law”), with certain exceptions listed in the PID Act and call an election therefor; and

WHEREAS, pursuant to Section 68.245 of the PID Act, this Resolution shall not be effective until a majority of the “qualified voters” of the District, as that term is defined in the PID Act, approve the certified question regarding the proposed PID Sales Tax, certified by the Circuit Court of Cole County;

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Heartland Port Authority of Central Missouri, as follows:

SECTION 1: Subject to the approval of a majority of the qualified voters of the District voting thereon by mail-in ballot in accordance with Sections 68.245 and 68.250 of the PID Act, there is hereby imposed, effective January 1, 2027 a one percent (1.0%) port improvement district sales and use tax on all retail sales within the District which are subject to taxation under Sections 144.010 to 144.525 of the Revised Statutes of Missouri (the “Sales Tax Law”), and the rules and regulations of the director of revenue issued pursuant thereto, for the purposes of providing revenues to pay eligible costs in accordance with the PID Act. The PID Sales Tax imposed hereunder shall be in addition to any and all other sales taxes allowed by law.

SECTION 2: The PID Sales Tax is hereby imposed upon all such sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail, to the extent and in the manner provided in the Sales Tax Law and the rules and regulations of the director of revenue issued pursuant thereto, except that the rate of the tax shall be as prescribed herein. Notwithstanding the foregoing, the use tax portion of the PID Sales Tax shall be imposed to the extent permitted by law.

SECTION 3: Promptly after adoption of this Resolution, there shall be submitted to the “qualified voters” (as that term is defined and used in Section 68.205 of the PID Act) of the District, by mail-in ballot, a proposal to authorize the PID Sales Tax in substantially the following form:

Shall the Cole County, Missouri Port Improvement District #1 impose a districtwide sales and use tax at the maximum rate of one percent (1.00%) for a period of forty (40) years from the date on which such tax is first imposed for the purpose of providing revenue to finance or refinance the construction, furnishing and operation of a conference center, hotel and parking facility?

SECTION 4: The form of the Notice of Election for said election, a copy of which is attached hereto as **Exhibit A**, is hereby approved. The Port Authority's general or special counsel is hereby authorized to make any changes necessary to the form of the notice, as may be required by the Cole County Clerk or applicable law.

SECTION 5: If a majority of the votes cast by the qualified voters on the proposed PID Sales Tax are in favor of the tax, then this Resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the PID Sales Tax, then this Resolution is void. The Port Authority shall pay for any costs for the printing of ballots, as reasonably required by Cole County.

SECTION 6: The Port Authority's general or special counsel is hereby authorized to (a) notify the Cole County Clerk of the election in substantially the form attached as **Exhibit B** hereto and (b) if the proposal is approved, within 10 days after the qualified voters have approved the proposal, notify the Director of the Department of Revenue in accordance with Section 68.245 of the PID Act and Section 32.087 of the Revised Statutes of Missouri, in substantially the form attached as **Exhibit C** hereto and mailed by first-class United States mail, return receipt requested. The PID Sales Tax shall become effective on the first day of the second calendar quarter after the Director of the Department of Revenue receives notice of the adoption of the PID Sales Tax.

SECTION 7: Every retailer within the District that is subject to the PID Sales Tax shall add the PID Sales Tax imposed to the retailer's sale price, and when so added, such tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price.

SECTION 8: All actions heretofore taken by the officers, agents and employees of the Port Authority in connection with the transaction contemplated by this Resolution are hereby ratified and confirmed. The officers, agents and employees of the Port Authority are hereby authorized and directed to take such further action and execute and deliver such other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Resolution, and to carry out, comply with and perform the duties of the Port Authority with respect to the transaction contemplated by this Resolution.

SECTION 9: The sections, paragraphs, sentences, clauses and phrases of this Resolution shall be severable. If any such section, paragraph, sentence, clause or phrase of this Resolution is found by a court of competent jurisdiction to be invalid, the remaining portions of this Resolution are valid, unless the court finds the valid portions of this Resolution are so essential to and inseparably connected with and dependent upon the void portion that it cannot be presumed that the Port Authority has enacted the valid portions without the void one, or unless the court finds that the valid portions, standing alone, are incomplete and are incapable of being executed in accordance with the legislative intent.

SECTION 10: This Resolution shall be in full force and effect from and after its passage by the Board of Commissioners of the Port Authority.

Adopted this ____ day of May, 2026.

Jon Hensley, Chairman

ATTEST:

Christopher Scott, Secretary

EXHIBIT A

**NOTICE OF ELECTION
COLE COUNTY, MISSOURI PORT IMPROVEMENT DISTRICT #1**

Notice is hereby given to the “qualified voters” (defined herein) of the Cole County, Missouri Port Improvement District #1 (the “District”) that the Board of Commissioners of the Heartland Port Authority of Central Missouri (the “Port Authority”) has called an election to be held in the District on **July 28, 2026**, via mail-in ballot, on the proposition contained in the following sample ballot:

OFFICIAL BALLOT

**MAIL-IN ELECTION
COLE COUNTY, MISSOURI PORT IMPROVEMENT DISTRICT #1
PROPOSAL TO IMPOSE A ONE PERCENT (1.0%) SALES AND USE TAX
July 28, 2026**

PROPOSITION

Shall the Cole County, Missouri Port Improvement District #1 impose a districtwide sales and use tax at the maximum rate of one percent (1.00%) for a period of forty (40) years from the date on which such tax is first imposed for the purpose of providing revenue to finance or refinance the construction, furnishing and operation of a conference center, hotel and parking facility?

[] YES [] NO

If you are in favor of the question, place an “X” in the box opposite “YES.” If you are opposed to the question, place an “X” in the box opposite “NO.”

The District is located in the City of Jefferson, Missouri and is generally bounded by East Capital Avenue to the northeast, by Madison Street to the northwest, by Monroe Street to the southeast and includes the existing parking garage and surface parking lots located at 201 Madison Street, 210 Monroe Street and 200 Commercial Way.

The applicable qualified voters, as defined by Section 68.205(19)(b) of the Revised Statutes of Missouri, are the owners of one or more parcels of real property within this District which would be subject to such sales and use taxes, based upon the recorded real estate records of the Cole County Recorder, as of June 28, 2026. Any persons residing in the District must register to vote with the Cole County Clerk on or before June 28, 2026, in order to be a qualified voter for purposes of the election.

The approval of the proposition will authorize the imposition of a one percent (1.0%) sales and use tax, to be collected in addition to the other sales taxes provided for by law, on all receipts from the sale at retail of all tangible personal property or taxable services at retail within the District that are subject to taxation under the provisions of Sections 144.010 to 144.525, inclusive, of the Revised Statutes of Missouri. The purpose of such sales and use tax is to provide revenues to assist in funding the construction and furnishing of a hotel, conference center and parking facility located within the boundaries of the District

The election will be held via mail-in ballot. Ballots will be mailed to all qualified voters by July 18, 2026. Any qualified voter that did not receive a ballot in the mail, or lost the ballot received in the mail, may pick up a mail-in ballot during regular business hours until July 28, 2026 at the Cole County Clerk's office at 311 E. High Street, Room 201, Jefferson City, Missouri 65101.

Completed ballots must be returned to the Cole County Clerk at 311 E. High Street, Room 201, Jefferson City, Missouri 65101, in person, or by depositing the ballot in the United States mail addressed, returned or postmarked **no later than 5:00 p.m. on July 28, 2026.**

DATED: _____, 2026.

Steve Korsmeyer, Cole County Clerk

EXHIBIT B

NOTICE TO ELECTION AUTHORITY

_____, 2026

VIA FEDERAL EXPRESS

Mr. Steve Korsmeyer
County Clerk
Cole County
311 E. High Street, Room 201
Jefferson City, Missouri 65101

Re: Request for Public Election to Approve Port Improvement District Sales Tax

Dear Mr. Korsmeyer:

In accordance with Section 115.125 of the Revised Statutes of Missouri, you are hereby notified that the Cole County, Missouri Port Improvement District #1 (the “District”), by resolution duly adopted by the Board of Commissioners of the Heartland Port Authority of Central Missouri (the “Port Authority”), has called for a special election in the District on **July 28, 2026** regarding the imposition of a port improvement district sales and use tax. A copy of the resolution and the legal Notice of Election are enclosed.

This election will be conducted via mail-in ballot pursuant to the Port Improvement District Act, Sections 68.200 to 68.260 of the Revised Statutes of Missouri (the “PID Act”). Only those “Qualified Voters,” as that term is defined in Section 68.205(19) of the PID Act will be allowed to vote. The Port Authority believes there is one qualified voter (City of Jefferson, Missouri).

We understand that as a result of this Notification, your office will be responsible for publication of the Notice of Election and the conduct of the election. However, with your permission, the Port Authority is willing to arrange for the publication of the Notice of Election and mail the ballot via certified mail to the qualified voter on your behalf.

Per Section 68.250 of the PID Act, publication of the Notice of Election will occur on or about June 17 (between 35 and 45 days before the election) and July 15 (between 10 and 20 days before the election).

Such mailing would occur on or before July 18, 2026 (so that the Port Authority can confirm the City of Jefferson, Missouri is still the only qualified voter as of 30 days prior to the election pursuant to Section 68.205(19) of the PID Act; Section 68.250 of the PID Act requires the ballots to be mailed between 10 and 15 days before the election). The ballot would still be returned to your office for counting.

We request that you please sign the receipt at the bottom of this Notification and return a copy to us using the enclosed self-addressed stamped envelope or via e-mail (mspykerman@gilmorebell.com and emeara@gilmorebell.com).

Upon successful conclusion of the election, please send me copies of the election ballot and abstract of votes.

Thank you for your time and consideration in conducting this election. If you have any questions, please do not hesitate to contact me at (314) 436-1000.

Very truly yours,

Mark A. Spykerman, Esq.
Gilmore & Bell, P.C.
Attorney for
Heartland Port Authority of Central Missouri

Filed in my office at _____: _____ .m. on _____, 2026.

Steve Korsmeyer, Cole County Clerk

OFFICIAL BALLOT
MAIL-IN ELECTION
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PROPOSAL TO IMPOSE A ONE PERCENT (1.0%) SALES AND USE TAX

July 28, 2026

PROPOSITION

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[] YES [] NO

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

By submitting this Ballot to the Board of Commissioners of the Heartland Port Authority of Central Missouri, the undersigned hereby certifies, represents and warrants that the undersigned is an owner in fee (or legally authorized representative) of one or more parcels located within the Cole County, Missouri Port Improvement District #1 per the tax records for real property of Cole County, Missouri, as of June 28, 2026, which is the 30th day before the date of this election.

By: _____
Name: _____
Its: _____
Date: _____

THIS BALLOT MAY BE RETURNED BY MAIL OR HAND DELIVERY TO:

Mr. Steve Korsmeyer
County Clerk
Cole County
311 E. High Street, Room 201
Jefferson City, Missouri 65101

**AFFIDAVIT OF QUALIFIED VOTER
CITY OF JEFFERSON, MISSOURI**

STATE OF MISSOURI)
) SS.
COUNTY OF COLE)

I, the undersigned, am over the age of 18 years and have personal knowledge of the matters stated herein.

I am the duly-elected Mayor of the City of Jefferson, Missouri (the “City”). I hereby declare under penalty of perjury that the City is the owner of the parcels of real property in the Cole County, Missouri Port Improvement District #1 and I am authorized to affix my signature on behalf of the City, the owner of real property in Cole County, Missouri Port Improvement District #1 which is qualified to vote in this election.

Further Affiant Sayeth Not.

By: _____
City of Jefferson, Missouri
Name: Ron Fitzwater
Title: Mayor of the City of Jefferson,
Missouri

Subscribed and sworn to before me this ____ day of _____, 2026.

Notary Public

My commission expires on:_____

EXHIBIT C

NOTICE OF IMPOSITION OF SALES TAX

_____, 2026

VIA FEDERAL EXPRESS

Director of Revenue
Harry S. Truman State Office Building
301 West High Street
Jefferson City, Missouri 65101

Re: Notice of Imposition of Port Improvement District Sales Tax

The Cole County, Missouri Port Improvement District #1 (the “District”) is a port improvement district established pursuant to Sections 68.200 to 68.260 of the Revised Statutes of Missouri (the “PID Act”), and the Judgment and Order entered by the Circuit Court of Cole County, Missouri, on May 11, 2026 (Case No. 25AC-CC08580). The Heartland Port Authority of Central Missouri (the “Port Authority”) adopted Resolution No. ____ on May 20, 2026, imposing a sales and use tax (the “District Sales Tax”) on all retail sales within the District, pursuant to Section 68.245 of the PID Act.

The PID Act states that the resolution shall not become effective until a majority of the “qualified voters” of the District, as that term is defined in the PID Act, approve the certified question regarding the proposed District Sales Tax, certified by the Circuit Court of Cole County. The Port Authority held an election in accordance with the PID Act on July 28, 2026.

Pursuant to Section 32.087 of the Revised Statutes of Missouri, this letter shall serve as notification that a majority of the votes cast by the qualified voters of the District were in favor of the District Sales Tax. A copy of the Election Results, Resolution No. ____, and a map clearly showing the boundaries of the District are enclosed herein. The District is located wholly within the incorporated boundaries of the City of Jefferson, Missouri. To the Port Authority’s knowledge, there are currently no businesses that generate retail sales in the District. The Port Authority expects retail sales in the future and will provide a list of retailers to the Department when such retailers locate in the District. The Port Authority’s Board of Commissioners respectfully requests you to begin collecting the District Sales Tax on January 1, 2027, which is the first day of the second calendar quarter after the date of this notice.

If you have any questions regarding this notice, please feel free to contact me at (314) 436-1000.

Very truly yours,

Mark A. Spykerman, Esq.
Gilmore & Bell, P.C.
Attorney for
Heartland Port Authority of Central Missouri