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**Re: County Court Orders for Sales Tax & CART**

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**From** Amy Dent <adent@christiancountymo.gov>

**Date** Thu 8/7/2025 10:58 AM

**To** Miranda Beadles <mbeadles@christiancountymo.gov>

Greene County doesn't have any SRDs, so they aren't much help.

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**From:** Miranda Beadles <mbeadles@christiancountymo.gov>

**Sent:** Thursday, August 7, 2025 10:04 AM

**To:** Amy Dent <adent@christiancountymo.gov>

**Subject:** FW: County Court Orders for Sales Tax & CART

FYI

**Miranda Beadles, P.E.**

*Highway Administrator*

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**From:** N. Austin Fax <afax@lowtherjohnson.com>

**Sent:** Wednesday, August 6, 2025 3:26 PM

**To:** Miranda Beadles <mbeadles@christiancountymo.gov>

**Subject:** RE: County Court Orders for Sales Tax & CART

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Hi Miranda:

There is not a ton of guidance in the CART fund statute as the same is pretty broad. RSMo. 231.441 governs and it states, "All moneys received by a county from the county aid road trust fund shall be used within the county solely for the construction, reconstruction, maintenance and repairs of roads, bridges and highways **as the county commission shall direct. The county commission shall formulate by written regulations, rules and policies for the use of such funds which shall be kept on file by the county recorder for public inspection.**" The state highways and transportation commission shall have no authority to promulgate rules and regulations concerning the expenditure of such funds and all such rules and regulations heretofore promulgated shall be null and void. 2. The state treasurer by the tenth day of each month shall remit to the county treasurer of each county its allocated share of the county aid road trust fund." Case law indicates that this section leaves formulation of specific policies for use of county aid to road tax funds to discretion of the individual county. *Weber v. Missouri State Highway Com'n* (Sup. 1982) 639 S.W.2d 825. See Notes on Decision.

As to your first question, I don't know why it is titled a "Court Order." The documents you sent are not signed by a Judge, but rather by the Commissioners. And like I said above, the statute is clear that the County Commission, not the Circuit Court, decides how the funds are to be

spent. I haven't found any statute that requires a Court or a Judge to sign off on the allocation of CART funds.

I suspect there may be some historical reason why Christian County has called it that. As you probably know, the County Commission used to be called the "County Court" and County Commissioners used to be called "Judges" way back in the day. That may have something to do with it. But as far as the practical implications of that, I don't see any need to get Judge Johnson's approval on CART funds.

As to your second question, no it does not have to be, but it can. As long as it is signed and approved by the Commissioners, that is fine. I would note the statute contemplates written rules on how funds are to be allocated. I would think if we are going to create or change those, we would likely want to have a meeting for that.

As far as your last question, I don't know how Greene County specifically handles. I am happy to reach out to Adam Humphrey if you would like me to. I suspect you all might be slightly different given the number of special road districts you all have in Christian County.

**N. Austin Fax**

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**From:** Miranda Beadles <[mbeadles@christiancountymo.gov](mailto:mbeadles@christiancountymo.gov)>  
**Sent:** Tuesday, August 5, 2025 10:48 AM  
**To:** N. Austin Fax <[afax@lowtherjohnson.com](mailto:afax@lowtherjohnson.com)>  
**Subject:** County Court Orders for Sales Tax & CART

Hi Austin.

The Auditor has been working on a new process for how we handle the distribution of Road & Bridge Sales Tax & CART funds that we receive. My new assignment included entering the data from the State into the form and then providing to Clerk.

Anyhoo.... A few questions since we are revamping this process anyway:

- Does it have to be a court order?
- Is there another way this could be handled – does it need to be approved at a Commission meeting?
- What does Greene County do?

I've attached an example of each (ST & CART) for reference.

Thanks,

**Miranda Beadles, P.E.**

*Highway Administrator*

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