

HCS for HB 119 (LR#0998.02P)

Political Subdivisions

Section	Original Bill	Sponsor	Status as of 4/9/25	Description
115.240, 137.067, 137.073	HCS for HB 119	Murphy	PERFECTED 4/8 UNDERLYING BILL	<p>This bill requires that the election authority for a political subdivision or special district label taxation-related ballot measures numerically or alphabetically in the order in which they are submitted to the voters. Ballot measures will not be labeled in any other descriptive manner. Election authorities can coordinate with each other, or with the Secretary of State, to maintain a database to facilitate numeric or alphabetic assignment.</p> <p>The bill requires that any ballot measure that seeks approval to add, change, or modify a tax on real property use language to express the effect of the proposed change in terms of real dollars owed per \$100,000 of a property's market valuation.</p> <p>This bill requires that if voters in a political subdivision approve a levy increase prior to the expiration of a previously approved temporary levy increase, the new tax rate ceiling will remain in effect only until the temporary levy increase expires under the terms originally approved by voters. At that time, the tax rate ceiling will be decreased by the amount of the temporary levy increase unless voters of the political subdivision are asked to approve an additional permanent increase and such increase is approved.</p> <p>The bill requires that when voters in a political subdivision pass a tax rate increase, the political subdivision must use the current tax rate ceiling and the increase approved by the voters in establishing the rates of levy for the tax year immediately following the election. If the assessed valuation of real property in a political subdivision sees a reduction in value in the tax year immediately following the election, the political subdivision can raise its tax rates so that the revenue received from the local real property tax rates equals the amount the political subdivision would have received from the increased rates of levy had there been no reduction in the assessed valuation of real property in the political subdivision. In the event of an increased tax rate ceiling, such rate must be revenue neutral as required in Article X, Section 22 of the Constitution of Missouri.</p>

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50.815, 50.820, 105.145	HB 352	McGaugh	03/31/2025 - SCS Voted Do Pass (S)	<p>Currently, counties of the first classification without a charter form of government are required to prepare and publish in a qualified paper a financial statement for the previous year by the first Monday in March.</p> <p>This bill requires all non-charter counties to prepare and publish a financial statement for the previous year in a qualified newspaper by June 30th. The financial statement also must include the name, office, and current gross annual salary of each elected or appointed county official. The county clerk or other officer responsible for the preparation of the financial statement must preserve the documents relied upon in the making of the financial statements and provide an electronic copy free of charge to any newspaper requesting a copy of the data. Newspapers are prohibited from charging any more than the standard rate for advertising to publish these financial statements.</p> <p>Currently, any political subdivision that fails to file the required annual financial statement with the State Auditor is subject to a fine. This bill exempts any political subdivision that has gross revenues of less than \$5,000, has not levied or collected sales or use taxes in the fiscal year for which the annual financial statement was not timely filed, or any political subdivision with less than 500 inhabitants from that fine, and voids any current outstanding fines assessed but not paid for the smaller population political subdivisions.</p> <p>The bill also exempts a political subdivision from the fine if the failure to submit the statement is a result of fraud or other illegal conduct by an officer or employee of the political subdivision if the financial statement is filed within 30 days of the discovery of the fraud or illegal conduct.</p> <p>If a political subdivision has outstanding fines due when filing its first annual financial statement after August 28, 2025, the Director of the Department of Revenue will make a one-time downward adjustment of the total amount due by no less than 90%. In addition, the Director has the authority to make a one-time downward adjustment to any fine he or she deems uncollectible.</p>
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67.007	HB 660	Keathley	03/24/2025 - Second read and referred: Local Government, Elections and Pensions(S)	This bill specifies that if a political subdivision submits a tax proposal for a new or increased tax authorized under a specific statute and it does not pass, the proposal cannot be submitted again for two years following the rejection. A political subdivision can resubmit to the voters a previously rejected tax proposal sooner than the election cycle immediately following its rejection if the new proposal imposes a new tax that is authorized by a specific statute or increases the rate of an existing tax authorized by a specific statute in a Federal- or State-declared natural disaster area.
67.1421				The bill requires that if the governing body of a municipality wishes to establish a sales tax by way of a proposed community improvement district, the ordinance must be approved by a two-thirds vote of the governing body. Any ordinance or petition approved under these provisions that establishes a district that is funded by a sales tax is required to pass by at least a two-thirds majority vote.
67.1521, 238.230, 238.232				This bill exempts non-profit entities pursuant to 26 U.S.C. Section 501(c) from any property tax or special assessment that might be levied by a taxing district.
238.225				This bill further requires that any project proposals from a transportation development district be submitted to the Missouri Highways and Transportation Commission, or to the local transportation authority, as applicable, for approval prior to the construction or funding of any project. The Missouri Highways and Transportation Commission, or the local transportation authority, as applicable, must approve the project by a two-thirds majority if the proposed project is to be funded by a sales tax.
71.948	HB 802	Mayhew	04/02/2025 - Referred: Rules - Legislative(H)	Currently, municipal clerks are required to keep at least three copies of the published book of the general ordinances of the municipality on file in the office of the clerk and available for inspection by the public. This bill allows municipal clerks to keep only one copy of the published book of the general ordinances on file if the ordinances are also available online for inspection without cost by the public.

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137.115		Reedy		<p>This bill limits when a political subdivisions can “opt-out” of a particular tax assessment with one blended rate vs individual rates for subclasses to a time frame before December 31, 2025.</p> <p>After January 1, 2026, there will no longer be an opportunity to opt-out of the assessment waiver for specific statutes including 137.073, 138.060, and 138.100 or 137.073 and political subdivisions which include St. Louis County and the City of Gladstone</p>
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