

SECOND REGULAR SESSION

# HOUSE BILL NO. 1227

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES DIXON (Sponsor), MORRIS, STEVENSON, TAYLOR, ROARK,  
VIEBROCK, WRIGHT AND MARSH (Co-sponsors).

Read 1<sup>st</sup> time January 22, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4201L.011

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### AN ACT

To repeal section 135.215, RSMo, and to enact in lieu thereof one new section relating to enterprise zones.

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

Section A. Section 135.215, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.215, to read as follows:

135.215. 1. Improvements made to "real property" as such term is defined in section 137.010, RSMo, which are made in an enterprise zone subsequent to the date such zone or expansion thereto was designated, may upon approval of an authorizing resolution by the governing authority having jurisdiction of the area in which the improvements are made, be exempt, in whole or in part, from assessment and payment of ad valorem taxes of one or more affected political subdivisions, provided that, except as to the exemption allowed under subsection 3 of this section, at least fifty new jobs that provide an average of at least thirty-five hours of employment per week per job are created and maintained at the new or expanded facility. Such authorizing resolution shall specify the percent of the exemption to be granted, the duration of the exemption to be granted, and the political subdivisions to which such exemption is to apply and any other terms, conditions or stipulations otherwise required. A copy of the resolution shall be provided the director within thirty calendar days following adoption of the resolution by the governing authority.

2. No exemption shall be granted until the governing authority holds a public hearing for the purpose of obtaining the opinions and suggestions of residents of political subdivisions to be affected by the exemption from property taxes. The governing authority shall send, by certified mail, a notice of such hearing to each political subdivision in the area to be affected and shall publish notice of such hearing in a newspaper of general circulation in the area to be

19 affected by the exemption at least twenty days prior to the hearing but not more than thirty days  
20 prior to the hearing. Such notice shall state the time, location, date and purpose of the hearing.

21 3. Notwithstanding subsection 1 of this section, at least one-half of the ad valorem taxes  
22 otherwise imposed on subsequent improvements to real property located in an enterprise zone  
23 shall become and remain exempt from assessment and payment of ad valorem taxes of any  
24 political subdivision of this state or municipality thereof for a period of not less than ten years  
25 following the date such improvements were assessed, provided the improved properties are used  
26 for assembling, fabricating, processing, manufacturing, mining, warehousing or distributing  
27 properties.

28 4. No exemption shall be granted for a period more than twenty-five years following the  
29 date on which the original enterprise zone was designated by the department **except for any**  
30 **enterprise zone within any home rule city with more than one hundred fifty-one thousand**  
31 **five hundred but less than one hundred fifty-one thousand six hundred inhabitants which**  
32 **shall expire May 1, 2016.**

33 5. The provisions of subsection 1 of this section shall not apply to improvements made  
34 to real property which have been started prior to August 28, 1991.

35 6. The mandatory abatement referred to in this section shall not relieve the assessor or  
36 other responsible official from ascertaining the amount of the equalized assessed value of all  
37 taxable property annually as required by section 99.855, RSMo, and shall not have the effect of  
38 reducing the payments in lieu of taxes referred to in subdivision (2) of section 99.845, RSMo,  
39 unless such reduction is set forth in the plan approved by the governing body of the municipality  
40 pursuant to subdivision (1) of section 99.820, RSMo.