

FIRST REGULAR SESSION

HOUSE BILL NO. 200

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES JONES (Sponsor), SUTHERLAND, HENKE,
WILSON (119), PARSON AND SCHAD (Co-sponsors).

Read 1st time January 11, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0500L.011

AN ACT

To repeal section 137.130, as enacted by conference committee substitute for house substitute for senate substitute for senate committee substitute for senate bill no. 19, ninetieth general assembly, first regular session, and section 137.130, as enacted by conference committee substitute for house committee substitute for senate bill no. 219, ninetieth general assembly, first regular session, RSMo, and to enact in lieu thereof one new section relating to taxable property lists.

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

Section A. Section 137.130, as enacted by conference committee substitute for house
2 substitute for senate substitute for senate committee substitute for senate bill no. 19, ninetieth
3 general assembly, first regular session, and section 137.130, as enacted by conference committee
4 substitute for house committee substitute for senate bill no. 219, ninetieth general assembly, first
5 regular session, RSMo, is repealed and one new section enacted in lieu thereof, to be known as
6 section 137.130, to read as follows:

137.130. Whenever there shall be any taxable personal property in any county, and from
2 any cause no list thereof shall be given to the assessor in proper time and manner **or whenever**
3 **the assessor has insufficient information to assess any real property**, the assessor **or an**
4 **employee of the assessor** shall [make out the list, on the assessor's own view,] **assess the**
5 **property based upon a physical inspection** or on the best information the assessor can obtain;
6 and for that purpose the assessor **or an employee of the assessor** shall have lawful right to enter
7 into any lands and make any examination and search which may be necessary **to assess such real**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

8 **or personal property**, and may examine any person upon oath touching the same. The assessor
9 shall list, assess and cause taxes to be imposed upon omitted taxable personal property in the
10 current year and in the event personal property was also subject to taxation in the immediately
11 preceding three years, but was omitted, the assessor shall also list, assess and cause taxes to be
12 imposed upon such property. **This section shall not be construed to authorize any assessor
or any employee of the assessor to enter any home.**

2 [137.130. Whenever there shall be any taxable personal property in any county,
3 and from any cause no list thereof shall be given to the assessor in proper time and
4 manner, the assessor shall make out the list, on the assessor's own view, or on the best
5 information the assessor can obtain; and for that purpose the assessor shall have lawful
6 right to enter into any lands and make any examination and search which may be
7 necessary, and may examine any person upon oath touching the same. The assessor shall
8 list, assess and cause taxes to be imposed upon omitted taxable personal property in the
9 current year and in the event personal property was also subject to taxation in the
10 immediately prior year, but was omitted, the assessor shall also list, assess and cause
taxes to be imposed upon such property.]