

FIRST REGULAR SESSION

HOUSE BILL NO. 732

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PARSON (Sponsor), WILSON (119), WALLACE, JONES, LOEHNER, SATER, AULL, POLLOCK, PORTWOOD, CUNNINGHAM (145), ROARK, MUNZLINGER, SMITH (118), LAMPE, WELLS, SWINGER, STORCH, LOW (39) AND TILLEY (Co-sponsors).

Read 1st time March 8, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1978L.011

AN ACT

To repeal sections 137.115, 139.040, 139.055, and 301.025, RSMo, and to enact in lieu thereof four new sections relating to local tax collection.

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

Section A. Sections 137.115, 139.040, 139.055, and 301.025, RSMo, are repealed and
2 four new sections enacted in lieu thereof, to be known as sections 137.115, 139.040, 139.055,
3 and 301.025, to read as follows:

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
2 deputies in all counties of this state including the city of St. Louis shall annually make a list of
3 all real and tangible personal property taxable in the assessor's city, county, town or district.
4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor
5 shall annually assess all personal property at thirty-three and one-third percent of its true value
6 in money as of January first of each calendar year. The assessor shall annually assess all real
7 property, including any new construction and improvements to real property, and possessory
8 interests in real property at the percent of its true value in money set in subsection 5 of this
9 section. The assessor shall annually assess all real property in the following manner: new
10 assessed values shall be determined as of January first of each odd-numbered year and shall be
11 entered in the assessor's books; those same assessed values shall apply in the following
12 even-numbered year, except for new construction and property improvements which shall be
13 valued as though they had been completed as of January first of the preceding odd-numbered

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.

14 year. The assessor may call at the office, place of doing business, or residence of each person
15 required by this chapter to list property, and require the person to make a correct statement of all
16 taxable tangible personal property owned by the person or under his or her care, charge or
17 management, taxable in the county. On or before January first of each even-numbered year, the
18 assessor shall prepare and submit a two-year assessment maintenance plan to the county
19 governing body and the state tax commission for their respective approval or modification. The
20 county governing body shall approve and forward such plan or its alternative to the plan to the
21 state tax commission by February first. If the county governing body fails to forward the plan
22 or its alternative to the plan to the state tax commission by February first, the assessor's plan shall
23 be considered approved by the county governing body. If the state tax commission fails to
24 approve a plan and if the state tax commission and the assessor and the governing body of the
25 county involved are unable to resolve the differences, in order to receive state cost-share funds
26 outlined in section 137.750, the county or the assessor shall petition the administrative hearing
27 commission, by May first, to decide all matters in dispute regarding the assessment maintenance
28 plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with
29 mediation or arbitration upon terms agreed to by the parties. The final decision of the
30 administrative hearing commission shall be subject to judicial review in the circuit court of the
31 county involved. In the event a valuation of subclass (1) real property within any county with
32 a charter form of government, or within a city not within a county, is made by a computer,
33 computer-assisted method or a computer program, the burden of proof, supported by clear,
34 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing
35 or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption
36 that the assessment was made by a computer, computer-assisted method or a computer program.
37 Such evidence shall include, but shall not be limited to, the following:

38 (1) The findings of the assessor based on an appraisal of the property by generally
39 accepted appraisal techniques; and

40 (2) The purchase prices from sales of at least three comparable properties and the address
41 or location thereof. As used in this paragraph, the word "comparable" means that:

42 (a) Such sale was closed at a date relevant to the property valuation; and

43 (b) Such properties are not more than one mile from the site of the disputed property,
44 except where no similar properties exist within one mile of the disputed property, the nearest
45 comparable property shall be used. Such property shall be within five hundred square feet in size
46 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
47 and other relevant characteristics.

48 2. Assessors in each county of this state and the city of St. Louis may send personal
49 property assessment forms through the mail.

50 3. The following items of personal property shall each constitute separate subclasses of
51 tangible personal property and shall be assessed and valued for the purposes of taxation at the
52 following percents of their true value in money:

53 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one
54 percent;

55 (2) Livestock, twelve percent;

56 (3) Farm machinery, twelve percent;

57 (4) Motor vehicles which are eligible for registration as and are registered as historic
58 motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five
59 years old and which are used solely for noncommercial purposes and are operated less than fifty
60 hours per year or aircraft that are home built from a kit, five percent;

61 (5) Poultry, twelve percent; and

62 (6) Tools and equipment used for pollution control and tools and equipment used in
63 retooling for the purpose of introducing new product lines or used for making improvements to
64 existing products by any company which is located in a state enterprise zone and which is
65 identified by any standard industrial classification number cited in subdivision (6) of section
66 135.200, RSMo, twenty-five percent.

67 4. The person listing the property shall enter a true and correct statement of the property,
68 in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed
69 and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered
70 to the assessor.

71 5. All subclasses of real property, as such subclasses are established in section 4(b) of
72 article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
73 following percentages of true value:

74 (1) For real property in subclass (1), nineteen percent;

75 (2) For real property in subclass (2), twelve percent; and

76 (3) For real property in subclass (3), thirty-two percent.

77 6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used
78 as dwelling units shall be assessed at the same percentage of true value as residential real
79 property for the purpose of taxation. The percentage of assessment of true value for such
80 manufactured homes shall be the same as for residential real property. If the county collector
81 cannot identify or find the manufactured home when attempting to attach the manufactured home
82 for payment of taxes owed by the manufactured home owner, the county collector may request
83 the county commission to have the manufactured home removed from the tax books, and such
84 request shall be granted within thirty days after the request is made; however, the removal from
85 the tax books does not remove the tax lien on the manufactured home if it is later identified or

86 found. A manufactured home located in a manufactured home rental park, rental community or
87 on real estate not owned by the manufactured home owner shall be considered personal property.
88 A manufactured home located on real estate owned by the manufactured home owner may be
89 considered real property.

90 7. Each manufactured home assessed shall be considered a parcel for the purpose of
91 reimbursement pursuant to section 137.750, unless the manufactured home has been converted
92 to real property in compliance with section 700.111, RSMo, and assessed as a realty
93 improvement to the existing real estate parcel.

94 8. Any amount of tax due and owing based on the assessment of a manufactured home
95 shall be included on the personal property tax statement of the manufactured home owner unless
96 the manufactured home has been converted to real property in compliance with section 700.111,
97 RSMo, in which case the amount of tax due and owing on the assessment of the manufactured
98 home as a realty improvement to the existing real estate parcel shall be included on the real
99 property tax statement of the real estate owner.

100 9. The assessor of each county and each city not within a county shall use the trade-in
101 value published in the October issue of the National Automobile Dealers' Association Official
102 Used Car Guide, or its successor publication, as the recommended guide of information for
103 determining the true value of motor vehicles described in such publication. In the absence of a
104 listing for a particular motor vehicle in such publication, the assessor shall use such information
105 or publications which in the assessor's judgment will fairly estimate the true value in money of
106 the motor vehicle.

107 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)
108 real property by more than fifteen percent since the last assessment, excluding increases due to
109 new construction or improvements, the assessor shall conduct a physical inspection of such
110 property.

111 11. If a physical inspection is required, pursuant to subsection 10 of this section, the
112 assessor shall notify the property owner of that fact in writing and shall provide the owner clear
113 written notice of the owner's rights relating to the physical inspection. If a physical inspection
114 is required, the property owner may request that an interior inspection be performed during the
115 physical inspection. The owner shall have no less than thirty days to notify the assessor of a
116 request for an interior physical inspection.

117 12. A physical inspection, as required by subsection 10 of this section, shall include, but
118 not be limited to, an on-site personal observation and review of all exterior portions of the land
119 and any buildings and improvements to which the inspector has or may reasonably and lawfully
120 gain external access, and shall include an observation and review of the interior of any buildings
121 or improvements on the property upon the timely request of the owner pursuant to subsection 11

122 of this section. Mere observation of the property via a "drive-by inspection" or the like shall not
123 be considered sufficient to constitute a physical inspection as required by this section.

124 13. The provisions of subsections 11 and 12 of this section shall only apply in any county
125 with a charter form of government with more than one million inhabitants.

126 14. A county or city collector may accept credit cards as proper form of payment of
127 outstanding property tax **or license** due. No county or city collector may charge surcharge for
128 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
129 **processor, or issuer** for its service. **A county or city collector may accept payment by**
130 **electronic transfers of funds in payment of any tax or license and charge the person**
131 **making such payment a fee equal to the fee charged the county by the bank, processor, or**
132 **issuer of such electronic payment.**

133 15. The provisions of this section and sections 137.073, 138.060 and 138.100, RSMo,
134 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session,
135 shall become effective January 1, 2003, for any taxing jurisdiction within a county with a charter
136 form of government with greater than one million inhabitants, and the provisions of this section
137 and sections 137.073, 138.060 and 138.100, RSMo, as enacted by house bill no. 1150 of the
138 ninety-first general assembly, second regular session, shall become effective October 1, 2004,
139 for all taxing jurisdictions in this state. Any county or city not within a county in this state may,
140 by an affirmative vote of the governing body of such county, opt out of the provisions of this
141 section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150
142 of the ninety-first general assembly, second regular session and section 137.073 as modified by
143 this act, for the next year of the general reassessment, prior to January first of any year. No
144 county or city not within a county shall exercise this opt-out provision after implementing the
145 provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by
146 house bill no. 1150 of the ninety-first general assembly, second regular session and section
147 137.073 as modified by this act, in a year of general reassessment. For the purposes of applying
148 the provisions of this subsection, a political subdivision contained within two or more counties
149 where at least one of such counties has opted out and at least one of such counties has not opted
150 out shall calculate the separate rates for the three subclasses of real property and the aggregate
151 class of personal property as required by section 137.073, provided that such political
152 subdivision shall also provide a single blended rate, in accordance with the procedure for
153 determining a blended rate for school districts in subdivision (1) of subsection 6 of section
154 137.073. Such blended rate shall be used for the portion of such political subdivision that is
155 situated within any county that has opted out. A governing body of a city not within a county
156 or a county that has opted out under the provisions of this subsection may choose to implement
157 the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by

158 house bill no. 1150 of the ninety-first general assembly, second regular session, and section
159 137.073 as modified by this act, for the next year of general reassessment, by an affirmative vote
160 of the governing body prior to December thirty-first of any year.

139.040. [Taxes may be paid in any acceptable medium of exchange. State warrants
2 shall be received in payment of state taxes. Jury certificates of the county shall be received in
3 payment of county taxes. Past due bonds or coupons of any county, city, township, drainage
4 district, levee district or school district shall be received in payment of any tax levied for the
5 payment of bonds or coupons of the same issue, but not in payment of any tax levied for any
6 other purpose. Any warrant, issued by any county or city, when presented by the legal holder
7 thereof, shall be received in payment of any tax, license, assessment, fine, penalty or forfeiture
8 existing against the holder and accruing to the county or city issuing the warrant; but no such
9 warrant shall be received in payment of any tax unless it was issued during the year for which
10 the tax was levied, or there is an excess of revenue for the year in which the warrant was issued
11 over and above the expenses of the county or city for that year.] **A county or city collector, or
12 other collection authority charged with the duty of tax or license collection is authorized
13 but not obligated to accept cash, personal check, business check, money order, credit card,
14 or electronic transfers of funds for any tax or license payable to the county. The collection
15 authority may refuse to accept any medium of exchange at the discretion of the collection
16 authority. Refusal by the collection authority to accept alternative means of payment
17 beyond those approved by the collection authority shall not relieve an obligor of the
18 obligor's tax or license obligation nor shall it delay the levy of interest and penalty on any
19 overdue unpaid tax or license obligation pending submission of a form or payment
20 approved by the collection authority.**

139.055. Any county may accept payment by credit card or [automatic bank] **electronic**
2 transfers of funds for any tax **or license** payable to the county. A county collector shall not be
3 required to accept payment by credit card if the credit card **bank, processor, or** issuer would
4 charge the county a fee for such payment. However, a county may accept payment by credit card
5 and charge the person making such payment by credit card a fee equal to the fee charged the
6 county by the credit card **bank, processor, or** issuer for such payment. **A county may accept
7 payment by electronic transfers of funds in payment of any tax or license and charge the
8 person making such payment a fee equal to the fee charged the county by the bank,
9 processor, or issuer of such electronic payment.**

301.025. 1. No state registration license to operate any motor vehicle in this state shall
2 be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax
3 receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's
4 registration is due and which reflects that all taxes, including delinquent taxes from prior years,

5 have been paid, or a statement certified by the county or township collector of the county or
6 township in which the applicant's property was assessed showing that the state and county
7 tangible personal property taxes for such previous tax year and all delinquent taxes due have
8 been paid by the applicant, **or a statement certified by the county or township collector for**
9 **such previous year** that no such taxes were due **and, if current taxes are due and payable,**
10 **that such taxes have been paid by the applicant** or, if the applicant is not a resident of this
11 state and serving in the armed forces of the United States, the application is accompanied by a
12 leave and earnings statement from such person verifying such status or, if the applicant is an
13 organization described pursuant to subdivision (5) of section 137.100, RSMo, or subsection 1
14 of section 137.101, RSMo, the application is accompanied by a document, in a form approved
15 by the director, verifying that the organization is registered with the department of revenue or
16 is determined by the internal revenue service to be a tax-exempt entity. If the director of the
17 department of revenue has been notified by the assessor pursuant to subsection 2 of section
18 137.101, RSMo, that the applicant's personal property is not tax exempt, then the organization's
19 application shall be accompanied by a statement certified by the county or township collector of
20 the county or township in which the organization's property was assessed showing that the state
21 and county tangible personal property taxes for such previous tax year and all delinquent taxes
22 due have been paid by the organization. In the event the registration is a renewal of a registration
23 made two or three years previously, the application shall be accompanied by proof that taxes
24 were not due or have been paid for the two or three years which immediately precede the year
25 in which the motor vehicle's or trailer's registration is due. The county or township collector
26 shall not be required to issue a receipt for the immediately preceding tax year until all personal
27 property taxes, including all delinquent taxes currently due, are paid. If the applicant was a
28 resident of another county of this state in the applicable preceding years, he or she must submit
29 to the collector in the county or township of residence proof that the personal property tax was
30 paid in the applicable tax years. Every county and township collector shall give each person a
31 tax receipt or a certified statement of tangible personal property taxes paid. The receipt issued
32 by the county collector in any county of the first classification with a charter form of government
33 which contains part of a city with a population of at least three hundred fifty thousand inhabitants
34 which is located in more than one county, any county of the first classification without a charter
35 form of government with a population of at least one hundred fifty thousand inhabitants which
36 contains part of a city with a population of at least three hundred fifty thousand inhabitants which
37 is located in more than one county and any county of the first classification without a charter
38 form of government with a population of at least one hundred ten thousand but less than one
39 hundred fifty thousand inhabitants shall be determined null and void if the person paying tangible
40 personal property taxes issues or passes a check or other similar sight order which is returned to

41 the collector because the account upon which the check or order was drawn was closed or did
42 not have sufficient funds at the time of presentation for payment by the collector to meet the face
43 amount of the check or order. The collector may assess and collect in addition to any other
44 penalty or interest that may be owed, a penalty of ten dollars or five percent of the total amount
45 of the returned check or order whichever amount is greater to be deposited in the county general
46 revenue fund, but in no event shall such penalty imposed exceed one hundred dollars. The
47 collector may refuse to accept any check or other similar sight order in payment of any tax
48 currently owed plus penalty or interest from a person who previously attempted to pay such
49 amount with a check or order that was returned to the collector unless the remittance is in the
50 form of a cashier's check, certified check or money order. If a person does not comply with the
51 provisions of this section, a tax receipt issued pursuant to this section is null and void and no
52 state registration license shall be issued or renewed. Where no such taxes are due each such
53 collector shall, upon request, certify such fact and transmit such statement to the person making
54 the request. Each receipt or statement shall describe by type the total number of motor vehicles
55 on which personal property taxes were paid, and no renewal of any state registration license shall
56 be issued to any person for a number greater than that shown on his or her tax receipt or
57 statement except for a vehicle which was purchased without another vehicle being traded
58 therefor, or for a vehicle previously registered in another state, provided the application for title
59 or other evidence shows that the date the vehicle was purchased or was first registered in this
60 state was such that no personal property tax was owed on such vehicle as of the date of the last
61 tax receipt or certified statement prior to the renewal. The director of revenue shall make
62 necessary rules and regulations for the enforcement of this section, and shall design all necessary
63 forms. If electronic data is not available, residents of counties with a township form of
64 government and with township collectors shall present personal property tax receipts which have
65 been paid for the preceding two years when registering under this section.

66 2. Every county collector in counties with a population of over six hundred thousand and
67 less than nine hundred thousand shall give priority to issuing tax receipts or certified statements
68 pursuant to this section for any person whose motor vehicle registration expires in January. Such
69 collector shall send tax receipts or certified statements for personal property taxes for the
70 previous year within three days to any person who pays the person's personal property tax in
71 person, and within twenty working days, if the payment is made by mail. Any person wishing
72 to have priority pursuant to this subsection shall notify the collector at the time of payment of
73 the property taxes that a motor vehicle registration expires in January. Any person purchasing
74 a new vehicle in December and licensing such vehicle in January of the following year may use
75 the personal property tax receipt of the prior year as proof of payment.

76 3. In addition to all other requirements, the director of revenue shall not register any

77 vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue
78 Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in
79 such form as may be prescribed by the United States Secretary of the Treasury. No proof of
80 payment of such tax shall be required by the director until the form for proof of payment has
81 been prescribed by the Secretary of the Treasury.

82 4. Beginning July 1, 2000, a county or township collector may notify, by ordinary mail,
83 any owner of a motor vehicle for which personal property taxes have not been paid that if full
84 payment is not received within thirty days the collector may notify the director of revenue to
85 suspend the motor vehicle registration for such vehicle. Any notification returned to the
86 collector by the post office shall not result in the notification to the director of revenue for
87 suspension of a motor vehicle registration. Thereafter, if the owner fails to timely pay such taxes
88 the collector may notify the director of revenue of such failure. Such notification shall be on
89 forms designed and provided by the department of revenue and shall list the motor vehicle
90 owner's full name, including middle initial, the owner's address, and the year, make, model and
91 vehicle identification number of such motor vehicle. Upon receipt of this notification the
92 director of revenue may provide notice of suspension of motor vehicle registration to the owner
93 at the owner's last address shown on the records of the department of revenue. Any suspension
94 imposed may remain in effect until the department of revenue receives notification from a county
95 or township collector that the personal property taxes have been paid in full. Upon the owner
96 furnishing proof of payment of such taxes and paying a twenty dollar reinstatement fee to the
97 director of revenue the motor vehicle or vehicles registration shall be reinstated. In the event a
98 motor vehicle registration is suspended for nonpayment of personal property tax the owner so
99 aggrieved may appeal to the circuit court of the county of his or her residence for review of such
100 suspension at any time within thirty days after notice of motor vehicle registration suspension.
101 Upon such appeal the cause shall be heard de novo in the manner provided by chapter 536,
102 RSMo, for the review of administrative decisions. The circuit court may order the director to
103 reinstate such registration, sustain the suspension of registration by the director or set aside or
104 modify such suspension. Appeals from the judgment of the circuit court may be taken as in civil
105 cases. The prosecuting attorney of the county where such appeal is taken shall appear in behalf
106 of the director, and prosecute or defend, as the case may require.

107 5. Beginning July 1, 2005, a city not within a county or any home rule city with more
108 than four hundred thousand inhabitants and located in more than one county may notify, by
109 ordinary mail, any owner of a motor vehicle who is delinquent in payment of vehicle-related fees
110 and fines that if full payment is not received within thirty days, the city not within a county or
111 any home rule city with more than four hundred thousand inhabitants and located in more than
112 one county may notify the director of revenue to suspend the motor vehicle registration for such

113 vehicle. Any notification returned to the city not within a county or any home rule city with
114 more than four hundred thousand inhabitants and located in more than one county by the post
115 office shall not result in the notification to the director of revenue for suspension of a motor
116 vehicle registration. If the vehicle-related fees and fines are assessed against a car that is
117 registered in the name of a rental or leasing company and the vehicle is rented or leased to
118 another person at the time the fees or fines are assessed, the rental or leasing company may rebut
119 the presumption by providing the city not within a county or any home rule city with more than
120 four hundred thousand inhabitants and located in more than one county with a copy of the rental
121 or lease agreement in effect at the time the fees or fines were assessed. A rental or leasing
122 company shall not be charged for fees or fines under this subsection, nor shall the registration
123 of a vehicle be suspended, unless prior written notice of the fees or fines has been given to that
124 rental or leasing company by ordinary mail at the address appearing on the registration and the
125 rental or leasing company has failed to provide the rental or lease agreement copy within fifteen
126 days of receipt of such notice. Any notification to a rental or leasing company that is returned
127 to the city not within a county or any home rule city with more than four hundred thousand
128 inhabitants and located in more than one county by the post office shall not result in the
129 notification to the director of revenue for suspension of a motor vehicle registration. For the
130 purpose of this section, "vehicle-related fees and fines" includes, but is not limited to, traffic
131 violation fines, parking violation fines, vehicle towing, storage and immobilization fees, and any
132 late payment penalties, other fees, and court costs associated with the adjudication or collection
133 of those fines.

134 6. If after notification under subsection 5 of this section the vehicle owner fails to pay
135 such vehicle-related fees and fines to the city not within a county or any home rule city with
136 more than four hundred thousand inhabitants and located in more than one county within thirty
137 days from the date of such notice, the city not within a county or any home rule city with more
138 than four hundred thousand inhabitants and located in more than one county may notify the
139 director of revenue of such failure. Such notification shall be on forms or in an electronic format
140 approved by the department of revenue and shall list the vehicle owner's full name and address,
141 and the year, make, model, and vehicle identification number of such motor vehicle and such
142 other information as the director shall require.

143 7. Upon receipt of notification under subsection 5 of this section, the director of revenue
144 may provide notice of suspension of motor vehicle registration to the owner at the owner's last
145 address shown on the records of the department of revenue. Any suspension imposed may
146 remain in effect until the department of revenue receives notification from a city not within a
147 county or any home rule city with more than four hundred thousand inhabitants and located in
148 more than one county that the vehicle-related fees or fines have been paid in full. Upon the

149 owner furnishing proof of payment of such fees and fines and paying a twenty dollar
150 reinstatement fee to the director of revenue the motor vehicle registration shall be reinstated. In
151 the event a motor vehicle registration is suspended for nonpayment of vehicle-related fees or
152 fines the owner so aggrieved may appeal to the circuit court of the county where the violation
153 occurred for review of such suspension at any time within thirty days after notice of motor
154 vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the
155 manner provided by chapter 536, RSMo, for the review of administrative decisions. The circuit
156 court may order the director to reinstate such registration, sustain the suspension of registration
157 by the director or set aside or modify such suspension. Appeals from the judgment of the circuit
158 court may be taken as in civil cases. The prosecuting attorney of the county where such appeal
159 is taken shall appear in behalf of the director, and prosecute or defend, as the case may require.

160 8. The city not within a county or any home rule city with more than four hundred
161 thousand inhabitants and located in more than one county shall reimburse the department of
162 revenue for all administrative costs associated with the administration of subsections 5 to 8 of
163 this section.

164 9. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that
165 is created under the authority delegated in this section shall become effective only if it complies
166 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section
167 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers
168 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the
169 effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the
170 grant of rulemaking authority and any rule proposed or adopted after August 28, 2000, shall be
171 invalid and void.