

SECOND REGULAR SESSION

HOUSE BILL NO. 2035

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES ROBB (Sponsor) AND SATER (Co-sponsor).

Read 1st time February 6, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

4762.011

AN ACT

To repeal section 137.092, RSMo, relating to the submission of personal property lists by rental and leasing facilities.

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

Section A. Section 137.092, RSMo, is repealed as follows:

[137.092. 1. As used in this section, the following terms mean:

(1) "Personal property", any house trailer, manufactured home, boat, vessel, floating home, floating structure, airplane, or aircraft;

(2) "Rental or leasing facility", any manufactured home park, manufactured home storage facility, marina or comparable facility providing dockage or storage space, or any hangar or similar aircraft storage facility.

2. For all calendar years beginning on or after January 1, 2008, every owner of a rental or leasing facility shall, by January thirtieth of each year, furnish the assessor of the county in which the rental or leasing facility is located a list of the personal property located at the rental or leasing facility on January first of each year. The list shall include:

(1) The name of the owner of the personal property;

(2) The owner's address and county of residency, if known;

(3) A description of the personal property located at the facility if the owner of the rental or leasing facility knows of or has been made aware of the nature of such personal property.

3. If the owner of a rental or leasing facility fails to submit the list by January thirtieth of each year, or fails to include all the information required by this section on the list, the valuation of the personal property that is not listed as

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.

20 required by this section and that is located at the rental or leasing facility shall be
21 assessed to the owner of the rental or leasing facility.

22 4. The assessor of the county in which the rental or leasing facility is
23 located shall also collect a penalty as additional tax on the assessed valuation of
24 such personal property that is not listed as required by this section. The penalty
25 shall be collected as follows:

26	Assessed valuation	Penalty
27	\$0 to \$1,000	\$10.00
28	\$1,001 to \$2,000	\$20.00
29	\$2,001 to \$3,000	\$30.00
30	\$3,001 to \$4,000	\$40.00
31	\$4,001 to \$5,000	\$50.00
32	\$5,001 to \$6,000	\$60.00
33	\$6,001 to \$7,000	\$70.00
34	\$7,001 to \$8,000	\$80.00
35	\$8,001 to \$9,000	\$90.00
36	\$9,001 and above	\$100.00

37 5. The funds derived from the penalty collected under this section shall
38 be disbursed proportionately to any taxing entity authorized to levy a tax on such
39 personal property. No rental or leasing facility owner penalized under this
40 section shall be subject to any penalty authorized in section 137.280 or 137.345
41 for the same personal property in the same tax year.]

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