

SECOND REGULAR SESSION

# HOUSE BILL NO. 2576

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE COOPER (120).

Read 1st time April 1, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 151.020 and 153.030, RSMo, and to enact in lieu thereof two new sections relating to reports to school districts of property located within school district boundaries, with penalty provisions.

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

Section A. Sections 151.020 and 153.030, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 151.020 and 153.030, to read as follows:

151.020. 1. (1) On or before the fifteenth day of April in each year, an authorized officer of every railroad company whose road is so far completed and in operation as to run locomotive engines, with freight or passenger cars thereon, shall furnish to the state tax commission a report as of the first day of January, duly subscribed and sworn to by an authorized officer before some officer authorized to administer oaths, setting out in detail the total length of their road so far as completed, including branch or leased roads, the entire length in this state, and the length of double or sidetracks, with the length of such road, double or sidetracks, in each county, municipal township, city or incorporated town, special road district, library district, school districts which levy taxes for library purposes pursuant to section 137.030, RSMo, hospital districts organized under the hospital district law, nursing home districts organized under the nursing home district law, ambulance districts, metropolitan zoological park and museum district established pursuant to section 184.350, RSMo, public water supply, fire protection and sewer districts or subdivisions, except other school districts, through or in which it is located in this state; all the other distributable property of the railroad and the true value in money thereof, and

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.

15 such information concerning itself and all of its property, wherever situated, as the state tax  
16 commission may reasonably require for the purpose of determining the true value in money of  
17 the distributable property of the railroad company in this state and for apportioning the valuation  
18 for assessment of such property among the various counties. **Upon written request from any  
19 other school district established pursuant to chapter 162 RSMo, railroad companies shall  
20 furnish such school district a written report, which may be in letter form, within thirty  
21 days of receipt of such request, setting out in detail the total length of their road so far as  
22 completed, including branch or leased road, and the length of double or sidetracks, and  
23 any other distributable property, the entire length within the boundary of the school  
24 district, and the value of said property as determined by the state tax commission thereby  
25 to determine the total value of the property of the railroad company within the school  
26 district;**

27 (2) The term "distributable property" of a railroad company shall include all property,  
28 real and tangible personal, owned, used, leased or otherwise controlled by a railroad company  
29 which is used directly in the movement of passengers and freight, but not property used as a  
30 collateral facility nor property held for purposes other than those of a railroad. Such distributable  
31 property includes, but is not limited to:

- 32 (a) Rail, ballast, ties, switches, and switching equipment;
- 33 (b) Roadbed, superstructure, bridges, trestles, and culverts;
- 34 (c) Railroad right-of-way, leased railroad lines, depots, water tanks and turntables;
- 35 (d) Rolling stock, engines, and handcars;
- 36 (e) Any other property used directly in the movement of passengers or freight;
- 37 (f) Communication equipment used for control of the movement of passengers and  
38 freight;

39 (3) The term "local property" of a railroad company shall include all real and tangible  
40 personal property owned, used, leased, or otherwise controlled by any railroad company and not  
41 used directly in the movement of passengers and freight, not defined in subdivision (2) of this  
42 subsection as distributable property. Such property includes, but is not limited to:

- 43 (a) Construction work in progress;
- 44 (b) Materials and supplies;
- 45 (c) Motor vehicles;
- 46 (d) Office furniture, office equipment, and office fixtures;
- 47 (e) Office buildings and warehouses;
- 48 (f) Roundhouses and workshops;
- 49 (g) Land and buildings not assessed as distributable property;

50 (h) Communication equipment not used for control of the movement of passengers and  
51 freight.

52 2. All annual reports, and any addenda thereto, filed with the commission shall be  
53 considered proprietary documents and shall be accessible only to the commission and its staff  
54 for internal use only. Any person who violates the confidentiality requirement of this subsection  
55 commits a class A misdemeanor and may be dismissed from their position of employment by the  
56 state tax commission without possibility of reinstatement.

57 3. Upon written request by an authorized officer of any railroad company operating in  
58 this state, the state tax commission may, for good cause shown, enlarge or extend the time for  
59 filing an annual report and any addenda thereto. Such written request must be filed with the state  
60 tax commission no later than April first.

61 4. The report required by subsection 1 of this section shall be made on forms as  
62 prescribed by the state tax commission, and such statements and schedules as are contained in  
63 the prescribed report shall be completed in conformity to such instructions and rules as may be  
64 prescribed by the state tax commission.

65 5. If any railroad company refuses or fails to make and return the report required by this  
66 chapter within the time prescribed and without an extension of time, the state tax commission  
67 shall increase by four percent the total assessed valuation of the distributable property of any  
68 such company unless the state tax commission, for good cause shown, waives this penalty.

69 6. Any reports required by this chapter or chapter 153, RSMo, delivered by United States  
70 mail to the proper official or officer designated shall be deemed to be received as of the postmark  
71 date stamped on the envelope or other cover in which such report is mailed. In the event any  
72 report is sent by registered or certified mail, the date of registration or certification shall be  
73 deemed the postmark date. No penalty shall be imposed under this chapter or chapter 153,  
74 RSMo, on any company whose reports are delivered by United States mail, if the postmark date  
75 stamped on the envelope or other cover containing such reports falls within the prescribed period  
76 or on or before the prescribed date, including any extension granted for making the report.

153.030. 1. All bridges over streams dividing this state from any other state owned,  
2 used, leased or otherwise controlled by any person, corporation, railroad company or joint stock  
3 company, and all bridges across or over navigable streams within this state, where the charge is  
4 made for crossing the same, which are now constructed, which are in the course of construction,  
5 or which shall hereafter be constructed, and all property, real and tangible personal, owned, used,  
6 leased or otherwise controlled by telegraph, telephone, electric power and light companies,  
7 electric transmission lines, pipeline companies and express companies shall be subject to  
8 taxation for state, county, municipal and other local purposes to the same extent as the property  
9 of private persons.

10           2. And taxes levied thereon shall be levied and collected in the manner as is now or may  
11 hereafter be provided by law for the taxation of railroad property in this state, and county  
12 commissions, county boards of equalization and the state tax commission are hereby required  
13 to perform the same duties and are given the same powers, including punitive powers, in  
14 assessing, equalizing and adjusting the taxes on the property set forth in this section as the county  
15 commissions and boards of equalization and state tax commission have or may hereafter be  
16 empowered with, in assessing, equalizing, and adjusting the taxes on railroad property; and an  
17 authorized officer of any such bridge, telegraph, telephone, electric power and light companies,  
18 electric transmission lines, pipeline companies, or express company or the owner of any such toll  
19 bridge, is hereby required to render reports of the property of such bridge, telegraph, telephone,  
20 electric power and light companies, electric transmission lines, pipeline companies, or express  
21 companies in like manner as the authorized officer of the railroad company is now or may  
22 hereafter be required to render for the taxation of railroad property.

23           3. On or before the fifteenth day of April in the year 1946 and each year thereafter an  
24 authorized officer of each such company shall furnish the state tax commission and county clerks  
25 a report, duly subscribed and sworn to by such authorized officer, which is like in nature and  
26 purpose to the reports required of railroads under chapter 151, RSMo, showing the full amount  
27 of all real and tangible personal property owned, used, leased or otherwise controlled by each  
28 such company on January first of the year in which the report is due. **Upon written request**  
29 **from any school district established pursuant to Chapter 162 RSMo, bridge and utility**  
30 **companies shall furnish such school district a written report, which may be in letter form,**  
31 **within thirty days of receipt of such request, setting out in detail the full amount of all real**  
32 **and tangible personal property owned, used, leased, or otherwise controlled by such**  
33 **companies within the boundary of the school district, and the value of said property as**  
34 **determined by the state tax commission thereby to determine the total value of the property**  
35 **of the bridge or utility company within the school district.**

36           4. If any telephone company assessed pursuant to chapter 153 has a microwave relay  
37 station or stations in a county in which it has no wire mileage but has wire mileage in another  
38 county, then, for purposes of apportioning the assessed value of the distributable property of such  
39 companies, the straight line distance between such microwave relay stations shall constitute  
40 miles of wire. In the event that any public utility company assessed pursuant to this chapter has  
41 no distributable property which physically traverses the counties in which it operates, then the  
42 assessed value of the distributable property of such company shall be apportioned to the physical  
43 location of the distributable property.

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