

House Concurrent Resolution No. 16

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE GUERNSEY.

5564H.011

WHEREAS, Section 137.021, RSMo, provides that on or before December thirty-first of each odd-numbered year the State Tax Commission is required under Section 137.021, RSMo, to promulgate by regulation a value for each grade of agricultural and horticultural land based on productive capability; and

WHEREAS, the State Tax Commission, in accordance with Section 137.021, RSMo, did on December 19, 2013, propose a value for each of the eight grades of agricultural and horticultural land for the 2015 and 2016 assessment years with changes to grades 1 through 8; and

WHEREAS, the members of the General Assembly believe the proposed agricultural and horticultural land values are excessive; and

WHEREAS, Section 137.021, RSMo, permits the General Assembly to disapprove within the first sixty days of the next Regular Session of the General Assembly the agricultural and horticultural values as proposed by the State Tax Commission:

NOW, THEREFORE, BE IT RESOLVED that the members of the House of Representatives of the Ninety-seventh General Assembly, Second Regular Session, the Senate concurring therein, hereby disapprove the State Tax Commission's proposed state regulation to be promulgated under Section 137.021, RSMo, establishing agricultural and horticultural land values for the 2015 and 2016 assessment years; and

BE IT FURTHER RESOLVED that the General Assembly recommends that the State Tax Commission review the current procedure for determining and establishing agricultural and horticultural land values; and

BE IT FURTHER RESOLVED that the Chief Clerk of the Missouri House of Representatives be instructed to prepare a properly inscribed copy of this resolution for Governor Jay Nixon and the Missouri State Tax Commission.

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