

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 245,
2 Page 18, Section 108.280, Line 18, by inserting immediately after said line the following:

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

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

25 3. On or before the fifteenth day of April in the year 1946 and each year thereafter an
26 authorized officer of each such company shall furnish the state tax commission and county clerks a
27 report, duly subscribed and sworn to by such authorized officer, which is like in nature and purpose
28 to the reports required of railroads under chapter 151 showing the full amount of all real and tangible
29 personal property owned, used, leased or otherwise controlled by each such company on January
30 first of the year in which the report is due.

31 4. If any telephone company assessed pursuant to chapter 153 has a microwave relay station

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1 or stations in a county in which it has no wire mileage but has wire mileage in another county, then,
2 for purposes of apportioning the assessed value of the distributable property of such companies, the
3 straight line distance between such microwave relay stations shall constitute miles of wire. In the
4 event that any public utility company assessed pursuant to this chapter has no distributable property
5 which physically traverses the counties in which it operates, then the assessed value of the
6 distributable property of such company shall be apportioned to the physical location of the
7 distributable property.

8 5. Notwithstanding any provision of law to the contrary, beginning January 1, 2017, a
9 telephone company shall annually be assessed using the methodology for property tax purposes, as
10 provided for pursuant to this section, or may annually elect to be assessed using the methodology for
11 property tax purposes, as provided for pursuant to this section, for property consisting of land and
12 buildings, and be assessed for all other property exclusively using the methodology utilized pursuant
13 to section 137.122. The provisions of this subsection shall not be construed to change the original
14 assessment jurisdiction of the state tax commission.

15 6. Nothing in subsection 5 shall be construed as applying to any other utilities."; and
16

17 Further amend said bill by amending the title, enacting clause, and intersectional references
18 accordingly.