

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 225, Page 1, Section A, Line 4, by
2 inserting immediately after all of said section and line the following:

3
4 "137.095. 1. The real and tangible personal property of all corporations operating in any
5 county in the state of Missouri and in the City of St. Louis, and subject to assessment by county or
6 township assessors, shall be assessed and taxed in the county in which the property is situated on the
7 first day of January of the year for which the taxes are assessed, and every general or business
8 corporation having or owning tangible personal property on the first day of January in each year,
9 which is situated in any other county than the one in which the corporation is located, shall make
10 return to the assessor of the county or township where the property is situated, in the same manner
11 as other tangible personal property is required by law to be returned, except that all motor vehicles
12 which are the property of the corporation and which are subject to regulation under chapter 390
13 shall be assessed for tax purposes in the county in which the motor vehicles are based.

14 2. For the purposes of subsection 1 of this section, the term "based" means the place where
15 the vehicle is most frequently dispatched, garaged, serviced, maintained, operated or otherwise
16 controlled, except that leased passenger vehicles shall be assessed at the residence of the driver or, if
17 the residence of the driver is unknown, at the location of the lessee.

18 3. The assessed valuation of any tractor or trailer as defined in section 301.010 owned by a
19 corporation and used in ~~[interstate]~~ interjurisdictional commerce must be apportioned to Missouri
20 based on the ratio of miles traveled in this state to miles traveled in ~~[the United States in interstate]~~
21 interjurisdictional commerce during the preceding tax year or on the basis of the most recent annual
22 mileage figures available regardless of base registration state. If historical distance records are
23 unavailable, a corporation may use the average per vehicle distance calculation as described under
24 section 320 of the international registration plan and provided by the division of motor carrier
25 services of the highway and transportation commission or any other reasonable source of distance
26 data."; and

27
28 Further amend said bill by amending the title, enacting clause, and intersectional references
29 accordingly.

Action Taken _____ Date _____