SECOND REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 1858

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CHRISTOFANELLI.

5230H.01P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to the department of revenue.

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

Section A. Chapter 32, RSMo, is amended by adding thereto one new section, to be
2 known as section 32.310, to read as follows:

32.310. 1. The department of revenue shall create and maintain a mapping feature
2 **on its official public website that displays tax information of political subdivisions of this**
3 **state that have taxing authority, including the current tax rate for each tax imposed and**
4 **collected, the year in which the tax was first imposed, and the statutory or constitutional**
5 **authority for imposing each tax. Such display shall have the option to showcase the**
6 **borders and jurisdiction of the following political subdivisions on a map of the state:**
7   **(1) Ambulance districts;**
8   **(2) Community improvement districts;**
9   **(3) Fire protection districts;**
10   **(4) Levee districts;**
11   **(5) Library districts;**
12   **(6) Neighborhood improvement districts;**
13   **(7) Port authority districts;**
14   **(8) Tax increment financing districts;**
15   **(9) Transportation development districts;**

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.

16   **(10) School districts; or**

17   **(11) Any other political subdivision that imposes a tax within its borders and**

18 **jurisdiction.**

19   **2. The mapping feature shall also have the option to superimpose state house of**

20 **representative districts and state senate districts over the political subdivisions.**

21   **3. The department of revenue may contract with another entity to build and**

22 **maintain the mapping feature.**

23   **4. The department shall implement the mapping feature by July 1, 2019.**

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