

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2140, Page 4, Section 115.127, Line 62,
2 by inserting after all of said section and line the following:

3
4 "115.240. The election authority for any political subdivision or special district shall label
5 ballot measures relating to taxation that are submitted by such political subdivision or special
6 district to a vote of the people numerically or alphabetically in the order in which they are
7 submitted. No such ballot measure shall be labeled in a descriptive manner aside from its numerical
8 or alphabetical designation. Election authorities may coordinate with each other, or with the
9 secretary of state, to maintain a database or other record to facilitate numerical or alphabetical
10 assignment."; and

11
12 Further amend said bill, Page 17, Section 115.1200, Line 21, by inserting after all of said section
13 and line the following:

14
15 "137.067. Notwithstanding any provision of law to the contrary, any ballot measure seeking
16 approval to add, change, or modify a tax on real property shall express the effect of the proposed
17 change within the ballot language in terms of the change in real dollars owed per one hundred
18 thousand dollars of a property's market valuation.

19 137.073. 1. As used in this section, the following terms mean:

20 (1) "General reassessment", changes in value, entered in the assessor's books, of a
21 substantial portion of the parcels of real property within a county resulting wholly or partly from
22 reappraisal of value or other actions of the assessor or county equalization body or ordered by the
23 state tax commission or any court;

24 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each
25 purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax
26 rate authorized by election, including bond interest and sinking fund;

27 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
28 provisions of this section or when a court has determined the tax rate; except that, other provisions
29 of law to the contrary notwithstanding, a school district may levy the operating levy for school
30 purposes required for the current year pursuant to subsection 2 of section 163.021, less all

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1 adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate
2 does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum
3 tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political
4 subdivision as provided in this section;

5 (4) "Tax revenue", when referring to the previous year, means the actual receipts from ad
6 valorem levies on all classes of property, including state-assessed property, in the immediately
7 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not collected
8 in the fiscal year and plus an additional allowance for the revenue which would have been collected
9 from property which was annexed by such political subdivision but which was not previously used
10 in determining tax revenue pursuant to this section. The term "tax revenue" shall not include any
11 receipts from ad valorem levies on any property of a railroad corporation or a public utility, as these
12 terms are defined in section 386.020, which were assessed by the assessor of a county or city in the
13 previous year but are assessed by the state tax commission in the current year. All school districts
14 and those counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax
15 revenue an amount equivalent to that by which they reduced property tax levies as a result of sales
16 tax pursuant to section 67.505 and section 164.013 or as excess home dock city or county fees as
17 provided in ~~[subsection 4 of]~~ section 313.820 in the immediately preceding fiscal year but not
18 including any amount calculated to adjust for prior years. For purposes of political subdivisions
19 which were authorized to levy a tax in the prior year but which did not levy such tax or levied a
20 reduced rate, the term "tax revenue", as used in relation to the revision of tax levies mandated by
21 law, shall mean the revenues equal to the amount that would have been available if the voluntary
22 rate reduction had not been made.

23 2. Whenever changes in assessed valuation are entered in the assessor's books for any
24 personal property, in the aggregate, or for any subclass of real property as such subclasses are
25 established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016,
26 the county clerk in all counties and the assessor of St. Louis City shall notify each political
27 subdivision wholly or partially within the county or St. Louis City of the change in valuation of each
28 subclass of real property, individually, and personal property, in the aggregate, exclusive of new
29 construction and improvements. All political subdivisions shall immediately revise the applicable
30 rates of levy for each purpose for each subclass of real property, individually, and personal property,
31 in the aggregate, for which taxes are levied to the extent necessary to produce from all taxable
32 property, exclusive of new construction and improvements, substantially the same amount of tax
33 revenue as was produced in the previous year for each subclass of real property, individually, and
34 personal property, in the aggregate, except that the rate shall not exceed the greater of the most
35 recent voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2)
36 of subsection 5 of this section. Any political subdivision that has received approval from voters for
37 a tax increase after August 27, 2008, may levy a rate to collect substantially the same amount of tax
38 revenue as the amount of revenue that would have been derived by applying the voter-approved
39 increased tax rate ceiling to the total assessed valuation of the political subdivision as most recently

1 certified by the city or county clerk on or before the date of the election in which such increase is
2 approved, increased by the percentage increase in the consumer price index, as provided by law,
3 except that the rate shall not exceed the greater of the most recent voter-approved rate or the most
4 recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Such
5 tax revenue shall not include any receipts from ad valorem levies on any real property which was
6 assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a
7 county or city in the current year in a different subclass of real property. Where the taxing authority
8 is a school district for the purposes of revising the applicable rates of levy for each subclass of real
9 property, the tax revenues from state-assessed railroad and utility property shall be apportioned and
10 attributed to each subclass of real property based on the percentage of the total assessed valuation of
11 the county that each subclass of real property represents in the current taxable year. As provided in
12 Section 22 of Article X of the constitution, a political subdivision may also revise each levy to allow
13 for inflationary assessment growth occurring within the political subdivision. The inflationary
14 growth factor for any such subclass of real property or personal property shall be limited to the
15 actual assessment growth in such subclass or class, exclusive of new construction and
16 improvements, and exclusive of the assessed value on any real property which was assessed by the
17 assessor of a county or city in the current year in a different subclass of real property, but not to
18 exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a
19 political subdivision from the various tax rates determined in this subsection be different than the
20 tax revenue that would have been determined from a single tax rate as calculated pursuant to the
21 method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall
22 revise the tax rates of those subclasses of real property, individually, and/or personal property, in the
23 aggregate, in which there is a tax rate reduction, pursuant to the provisions of this subsection. Such
24 revision shall yield an amount equal to such difference and shall be apportioned among such
25 subclasses of real property, individually, and/or personal property, in the aggregate, based on the
26 relative assessed valuation of the class or subclasses of property experiencing a tax rate reduction.
27 Such revision in the tax rates of each class or subclass shall be made by computing the percentage of
28 current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the
29 total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction,
30 multiplying the resulting percentages by the revenue difference between the single rate calculation
31 and the calculations pursuant to this subsection and dividing by the respective adjusted current year
32 assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon
33 each class or subclass of property. The adjustment computed herein shall be multiplied by one
34 hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial
35 rate computed for each class or subclass of property. For school districts that levy separate tax rates
36 on each subclass of real property and personal property in the aggregate, if voters approved a ballot
37 before January 1, 2011, that presented separate stated tax rates to be applied to the different
38 subclasses of real property and personal property in the aggregate, or increases the separate rates
39 that may be levied on the different subclasses of real property and personal property in the aggregate

1 by different amounts, the tax rate that shall be used for the single tax rate calculation shall be a
2 blended rate, calculated in the manner provided under subdivision (1) of subsection 6 of this section.
3 Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for
4 personal property shall cause such levy to increase over the levy for personal property from the prior
5 year.

6 3. (1) Where the taxing authority is a school district, it shall be required to revise the rates
7 of levy to the extent necessary to produce from all taxable property, including state-assessed railroad
8 and utility property, which shall be separately estimated in addition to other data required in
9 complying with section 164.011, substantially the amount of tax revenue permitted in this section.
10 In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's
11 reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the
12 event any school district, in calculating a tax rate ceiling pursuant to this section, requiring the
13 estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers that
14 the estimates used result in receipt of excess revenues, which would have required a lower rate if the
15 actual information had been known, the school district shall reduce the tax rate ceiling in the
16 following year to compensate for the excess receipts, and the recalculated rate shall become the tax
17 rate ceiling for purposes of this section.

18 (2) For any political subdivision which experiences a reduction in the amount of assessed
19 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant to
20 sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or recordation
21 of any assessed valuation:

22 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes
23 to compensate for the reduction in assessed value occurring after the political subdivision calculated
24 the tax rate ceiling for the particular subclass of real property or for personal property, in the
25 aggregate, in a prior year. Such revision by the political subdivision shall be made at the time of the
26 next calculation of the tax rate for the particular subclass of real property or for personal property, in
27 the aggregate, after the reduction in assessed valuation has been determined and shall be calculated
28 in a manner that results in the revised tax rate ceiling being the same as it would have been had the
29 corrected or finalized assessment been available at the time of the prior calculation;

30 (b) In addition, for up to three years following the determination of the reduction in assessed
31 valuation as a result of circumstances defined in this subdivision, such political subdivision may
32 levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in
33 paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had the corrected
34 or finalized assessment been available at the time of the prior calculation.

35 4. (1) In order to implement the provisions of this section and Section 22 of Article X of the
36 Constitution of Missouri, the term improvements shall apply to both real and personal property. In
37 order to determine the value of new construction and improvements, each county assessor shall
38 maintain a record of real property valuations in such a manner as to identify each year the increase
39 in valuation for each political subdivision in the county as a result of new construction and

1 improvements. The value of new construction and improvements shall include the additional
2 assessed value of all improvements or additions to real property which were begun after and were
3 not part of the prior year's assessment, except that the additional assessed value of all improvements
4 or additions to real property which had been totally or partially exempt from ad valorem taxes
5 pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be
6 included in the value of new construction and improvements when the property becomes totally or
7 partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in
8 valuation of personal property for the current year over that of the previous year is the equivalent of
9 the new construction and improvements factor for personal property. Notwithstanding any opt-out
10 implemented pursuant to subsection 14 of section 137.115, the assessor shall certify the amount of
11 new construction and improvements and the amount of assessed value on any real property which
12 was assessed by the assessor of a county or city in such previous year but is assessed by the assessor
13 of a county or city in the current year in a different subclass of real property separately for each of
14 the three subclasses of real property for each political subdivision to the county clerk in order that
15 political subdivisions shall have this information for the purpose of calculating tax rates pursuant to
16 this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax
17 commission shall certify each year to each county clerk the increase in the general price level as
18 measured by the Consumer Price Index for All Urban Consumers for the United States, or its
19 successor publications, as defined and officially reported by the United States Department of Labor,
20 or its successor agency. The state tax commission shall certify the increase in such index on the
21 latest twelve-month basis available on February first of each year over the immediately preceding
22 prior twelve-month period in order that political subdivisions shall have this information available in
23 setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri.
24 For purposes of implementing the provisions of this section and Section 22 of Article X of the
25 Missouri Constitution, the term "property" means all taxable property, including state-assessed
26 property.

27 (2) Each political subdivision required to revise rates of levy pursuant to this section or
28 Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized
29 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided
30 in this section and Section 22 of Article X of the Constitution of Missouri, separately and without
31 regard to annual tax rate reductions provided in section 67.505 and section 164.013. Each political
32 subdivision shall set each tax rate it is authorized to levy using the calculation that produces the
33 lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of
34 Section 10(c) of Article X of the Constitution of Missouri, that the provisions of such section be
35 applicable to tax rate revisions mandated pursuant to Section 22 of Article X of the Constitution of
36 Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and
37 other provisions not in conflict with Section 22 of Article X of the Constitution of Missouri. Annual
38 tax rate reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as

1 established pursuant to this section and Section 22 of Article X of the Constitution of Missouri,
2 unless otherwise provided by law.

3 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
4 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall
5 be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more
6 than a simple majority pursuant to any provision of law or the constitution, the tax rate increase
7 must receive approval by at least the majority required.

8 (2) When voters approve an increase in the tax rate, the amount of the increase shall be
9 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not
10 exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for
11 approval rather than describing the amount of increase in the question, the stated tax rate approved
12 shall be adjusted as provided in this section and, so adjusted, shall be the current tax rate ceiling.
13 The increased tax rate ceiling as approved shall be adjusted such that when applied to the current
14 total assessed valuation of the political subdivision, excluding new construction and improvements
15 since the date of the election approving such increase, the revenue derived from the adjusted tax rate
16 ceiling is equal to the sum of: the amount of revenue which would have been derived by applying
17 the voter-approved increased tax rate ceiling to total assessed valuation of the political subdivision,
18 as most recently certified by the city or county clerk on or before the date of the election in which
19 such increase is approved, increased by the percentage increase in the consumer price index, as
20 provided by law. Such adjusted tax rate ceiling may be applied to the total assessed valuation of the
21 political subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax
22 rate increase, upon voter approval, each tax rate increase shall be adjusted in the manner prescribed
23 in this section to yield the sum of: the amount of revenue that would be derived by applying such
24 voter-approved increased rate to the total assessed valuation, as most recently certified by the city or
25 county clerk on or before the date of the election in which such increase was approved, increased by
26 the percentage increase in the consumer price index, as provided by law, from the date of the
27 election to the time of such increase and, so adjusted, shall be the current tax rate ceiling.

28 (3) The provisions of subdivision (2) of this subsection notwithstanding, if prior to the
29 expiration of a temporary levy increase, voters approve a subsequent levy increase, the new tax rate
30 ceiling shall remain in effect only until such time as the temporary levy expires under the terms
31 originally approved by a vote of the people, at which time the tax rate ceiling shall be decreased by
32 the amount of the temporary levy increase. If, prior to the expiration of a temporary levy increase,
33 voters of a political subdivision are asked to approve an additional, permanent increase to the
34 political subdivision's tax rate ceiling, voters shall be submitted ballot language that clearly indicates
35 that if the permanent levy increase is approved, the temporary levy shall be made permanent.

36 (4) The governing body of any political subdivision may levy a tax rate lower than its tax
37 rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not
38 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision [(4)]
39 (5) of this subsection. Nothing in this section shall be construed as prohibiting a political

1 subdivision from voluntarily levying a tax rate lower than that which is required under the
 2 provisions of this section or from seeking voter approval of a reduction to such political
 3 subdivision's tax rate ceiling.

4 ~~[(4)]~~ (5) In a year of general reassessment, a governing body whose tax rate is lower than its
 5 tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section as if
 6 its tax rate was at the tax rate ceiling. In a year following general reassessment, if such governing
 7 body intends to increase its tax rate, the governing body shall conduct a public hearing, and in a
 8 public meeting it shall adopt an ordinance, resolution, or policy statement justifying its action prior
 9 to setting and certifying its tax rate. The provisions of this subdivision shall not apply to any
 10 political subdivision which levies a tax rate lower than its tax rate ceiling solely due to a reduction
 11 required by law resulting from sales tax collections. The provisions of this subdivision shall not
 12 apply to any political subdivision which has received voter approval for an increase to its tax rate
 13 ceiling subsequent to setting its most recent tax rate.

14 (6) (a) As used in this subdivision, the following terms mean:

15 a. "Current tax rate ceiling", the tax rate ceiling in effect before the voters approved a higher
 16 tax rate in a 2023 election;

17 b. "Increased tax rate ceiling", the new tax rate ceiling in effect after the voters approved a
 18 higher tax rate in a 2023 election.

19 (b) Notwithstanding any other provision of law to the contrary, for the general reassessment
 20 performed in 2023, when the required majority of voters in a school district serving a census-
 21 designated place with more than twenty-seven thousand but fewer than thirty thousand inhabitants
 22 and located in a county with more than one million inhabitants passes an increase in the school
 23 district's tax rate, the school district shall use the current tax rate ceiling and the increase approved
 24 by the voters in establishing the rates of levy for the tax year immediately following the election.

25 (c) If the assessed valuation of real property in such school district is reduced in such tax
 26 year immediately following the election, such school district may raise its rates of levy so that the
 27 revenue received from its local real property tax rates equals the amount the school district would
 28 have received from the increased rates of levy had there been no reduction in the assessed valuation
 29 of real property in the school district.

30 (d) Using the increased tax rate ceiling shall be revenue neutral as required in Article X,
 31 Section 22 of the Constitution of Missouri.

32 6. (1) For the purposes of calculating state aid for public schools pursuant to section
 33 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a
 34 blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first
 35 determining the total tax revenue of the property within the jurisdiction of the taxing authority,
 36 which amount shall be equal to the sum of the products of multiplying the assessed valuation of
 37 each class and subclass of property by the corresponding tax rate for such class or subclass, then
 38 dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then
 39 multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school

1 district, such blended rate shall also be used by such school district for calculating revenue from
2 state-assessed railroad and utility property as defined in chapter 151 and for apportioning the tax
3 rate by purpose.

4 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the
5 county commission in the county or counties where the tax rate applies of its tax rate ceiling and its
6 proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the
7 nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-
8 hundredth of a cent. If a taxing authority shall round to one/one-hundredth of a cent, it shall round
9 up a fraction greater than or equal to five/one-thousandth of one cent to the next higher one/one-
10 hundredth of a cent; if a taxing authority shall round to one-tenth of a cent, it shall round up a
11 fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent.
12 Any taxing authority levying a property tax rate shall provide data, in such form as shall be
13 prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All
14 forms for the calculation of rates pursuant to this section shall be promulgated as a rule and shall not
15 be incorporated by reference. The state auditor shall promulgate rules for any and all forms for the
16 calculation of rates pursuant to this section which do not currently exist in rule form or that have
17 been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for
18 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,
19 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for
20 annual debt service requirements will be prima facie valid if, after making the payment for which
21 the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following
22 year's payments. The county clerk shall keep on file and available for public inspection all such
23 information for a period of three years. The clerk shall, within three days of receipt, forward a copy
24 of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any substantiating data
25 to the state auditor. The state auditor shall, within fifteen days of the date of receipt, examine such
26 information and return to the county clerk his or her findings as to compliance of the tax rate ceiling
27 with this section and as to compliance of any proposed tax rate for debt service with Missouri law.
28 If the state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri
29 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor may
30 request a taxing authority to submit documentation supporting such taxing authority's proposed tax
31 rate. The county clerk shall immediately forward a copy of the auditor's findings to the taxing
32 authority and shall file a copy of the findings with the information received from the taxing
33 authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk
34 of the state auditor's findings and any request for supporting documentation to accept or reject in
35 writing the rate change certified by the state auditor and to submit all requested information to the
36 state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted
37 to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate
38 change certified by the state auditor and the state auditor does not receive supporting information
39 which justifies the taxing authority's original or any subsequent proposed tax rate, then the state

1 auditor shall refer the perceived violations of such taxing authority to the attorney general's office
2 and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from
3 levying a violative tax rate.

4 (3) In the event that the taxing authority incorrectly completes the forms created and
5 promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing authority
6 may submit amended forms with an explanation for the needed changes. If such amended forms are
7 filed under regulations prescribed by the state auditor, the state auditor shall take into consideration
8 such amended forms for the purposes of this subsection.

9 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political
10 subdivision has complied with the foregoing provisions of this section.

11 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with
12 the provisions of this section, the taxpayer may make a formal complaint with the prosecuting
13 attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the
14 filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an
15 action as representative of a class of all taxpayers within a taxing authority if the class is so
16 numerous that joinder of all members is impracticable, if there are questions of law or fact common
17 to the class, if the claims or defenses of the representative parties are typical of the claims or
18 defenses of the class, and if the representative parties will fairly and adequately protect the interests
19 of the class. In any class action maintained pursuant to this section, the court may direct to the
20 members of the class a notice to be published at least once each week for four consecutive weeks in
21 a newspaper of general circulation published in the county where the civil action is commenced and
22 in other counties within the jurisdiction of a taxing authority. The notice shall advise each member
23 that the court will exclude him or her from the class if he or she so requests by a specified date, that
24 the judgment, whether favorable or not, will include all members who do not request exclusion, and
25 that any member who does not request exclusion may, if he or she desires, enter an appearance. In
26 any class action brought pursuant to this section, the court, in addition to the relief requested, shall
27 assess against the taxing authority found to be in violation of this section the reasonable costs of
28 bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be
29 awarded any attorney or association of attorneys who receive public funds from any source for their
30 services. Any action brought pursuant to this section shall be set for hearing as soon as practicable
31 after the cause is at issue.

32 9. If in any action, including a class action, the court issues an order requiring a taxing
33 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
34 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
35 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
36 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or
37 otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced
38 by the original levy and the amount produced by the revised levy. The township or county collector
39 of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The

1 taxing authority refusing to revise the rate of levy as provided in this section shall make available to
2 the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall
3 receive any interest on any money erroneously paid by him or her pursuant to this subsection.
4 Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority
5 to refund any tax erroneously paid prior to or during the third tax year preceding the current tax
6 year.

7 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
8 under the authority delegated in this section shall become effective only if it complies with and is
9 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
10 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to
11 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
12 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
13 August 28, 2004, shall be invalid and void."; and

14
15 Further amend said bill by amending the title, enacting clause, and intersectional references
16 accordingly.