

SECOND REGULAR SESSION

# HOUSE BILL NO. 2877

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SMITH (155).

5900H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To amend chapter 320, RSMo, by adding thereto one new section relating to volunteer fire protection associations.

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

Section A. Chapter 320, RSMo, is amended by adding thereto one new section, to be  
2 known as section 320.301, to read as follows:

**320.301. 1. (1) The state tax commission shall design an assessment blank,  
2 which design shall be furnished to the county assessor of each county at least one  
3 hundred twenty days prior to January first of each year, that allows the assessor to  
4 provide a volunteer fire protection association with a way to indicate each residence and  
5 each business having an occupiable structure on each parcel of real property within the  
6 volunteer fire protection association's service area.**

**7 (2) The assessor shall, in conjunction with each volunteer fire protection  
8 association, compile a list of each parcel of real property within the service area of each  
9 volunteer fire protection association within the assessor's jurisdiction. Each volunteer  
10 fire protection association within such assessor's jurisdiction shall report to the assessor  
11 a list of each residence or business having an occupiable structure on each parcel of real  
12 property.**

**13 (3) The assessor shall use the assessment blank designed under subdivision (1) of  
14 this section and the information compiled and reported under subdivision (2) of this  
15 subsection to provide a form to each taxpayer residing on or owning a business having  
16 an occupiable structure on the taxpayer's parcel of real property that the taxpayer may  
17 use to verify the existence of a residence or business having an occupiable structure on**

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.

18 the taxpayer's parcel of real property. The assessor shall include such volunteer fire  
19 protection association form with the personal property assessment list the assessor sends  
20 to each taxpayer annually.

21 (4) Each taxpayer who receives a volunteer fire protection association form  
22 under subdivision (3) of this subsection may return such form to the assessor with an  
23 indication that the taxpayer has verified the existence of the listed structures or  
24 corrected the list. Such taxpayer may also include the payment of annual volunteer fire  
25 protection association dues with such form.

26 2. (1) The county collector or other county official designated for the task shall  
27 remit any annual dues collected under subdivision (4) of subsection 1 of this section to  
28 the volunteer fire protection association.

29 (2) The county collector or other official designated to remit the annual dues  
30 collected may deduct and retain an amount equal to five percent of the annual dues  
31 collected for administrative costs.

32 3. Before December fifteenth of each year or upon the creation of a volunteer fire  
33 protection association, a volunteer fire protection association that uses or intends to use  
34 the county collector for collection of the volunteer fire protection association dues shall  
35 file an annual report with the county clerk in each county in which a portion of service  
36 area of the volunteer fire protection association is located. The county clerk shall not  
37 charge any costs or fees for filing the annual report. The volunteer fire protection  
38 association shall deliver a filed copy of the annual report to the county collector within  
39 five days of filing. The annual report shall contain the following information as of  
40 December fifteenth of the current calendar year:

41 (1) The identity of the volunteer fire protection association board members and  
42 their contact information;

43 (2) The identity and contact information of the volunteer fire protection  
44 association chief;

45 (3) The person who will receive the collected volunteer fire protection association  
46 dues on behalf of the volunteer fire protection association; and

47 (4) The amount of the annual dues charged by the volunteer fire protection  
48 association by parcel or on each residence or business having an occupiable structure.

49 4. This section applies to all volunteer fire protection associations, however  
50 organized.

51 5. This section shall not be construed to change the authority of counties to enter  
52 into reciprocal agreements or to distribute county funds.