

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Bill No. 660, Page 1, Section A, Line 6, by inserting after all of said section and
2 line the following:
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4 "32.310. 1. The department of revenue shall create and maintain ~~[a]~~ mapping ~~[feature]~~
5 features on its official public website that ~~[displays]~~ display sales and use tax and property tax
6 information of political subdivisions of this state that have taxing authority, including the current tax
7 rate for each sales and use tax imposed and collected and the current levies of each property tax
8 district imposed and collected on a separate map. ~~[Such]~~ Each display shall have the option to
9 showcase the borders and jurisdiction of the following political subdivisions on a map of the state to
10 the extent that such political subdivisions collect sales and use tax or property tax:

- 11 (1) Ambulance districts;
12 (2) Community improvement districts;
13 (3) Fire protection districts;
14 (4) Levee districts;
15 (5) Library districts;
16 (6) Neighborhood improvement districts;
17 (7) Port authority districts;
18 (8) Tax increment financing districts;
19 (9) Transportation development districts;
20 (10) School districts; or
21 (11) Any other political subdivision that imposes a sales or use tax or a property tax within
22 its borders and jurisdiction.

23 2. ~~[The]~~ Each mapping feature shall also have the option to superimpose state house of
24 representative districts and state senate districts over the political subdivisions. The base layer of
25 each mapping feature shall be color-coded based on taxation rates.

26 3. A political subdivision collecting sales or use tax or property tax listed in subsection 1 of
27 this section shall provide to the department of revenue mapping and geographic data pertaining to
28 the political subdivision's borders and jurisdictions. The political subdivision shall certify the
29 accuracy of the data by affidavit and shall provide the data in a format specified by the department
30 of revenue. Such data relating to sales taxes shall be sent to the department of revenue by April 1,

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2019, and shall be updated and sent to the department if a change in the political subdivision's borders or jurisdiction occurs thereafter. Such data relating to use taxes shall be sent to the department of revenue by January 1, 2022. Such data relating to property taxes shall be sent to the department of revenue by January 1, 2026. If a political subdivision fails to provide the information required under this subsection, the department of revenue shall use the last known sales or use tax or property tax rate for such political subdivision.

4. The department of revenue may contract with another entity to build and maintain the mapping ~~[feature]~~ features.

5. By July 1, 2019, the department shall implement the mapping feature using the sales tax data provided to it under subsection 3 of this section. By July 1, 2022, the department shall implement the mapping feature using use tax data provided to it under subsection 3 of this section. By July 1, 2026, the department shall implement the additional property tax mapping feature using property tax levy data from the most recent publication of the Missouri state auditor's report on property tax rates and any additional supplemental information provided to the department under subsection 3 of this section. The home page of the department's public website shall prominently display links directing the public to each of the sales, use, and property tax mapping features.

6. By July 1, 2022, the department shall update the mapping feature to include the total sales tax rate for combined rates of overlapping sales taxes levied and the total use tax rate for combined rates of overlapping use taxes levied.

7. If the boundaries of a political subdivision listed in subsection 1 of this section in which a sales or use tax or a property tax has been imposed shall thereafter be changed or altered, the political subdivision shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the political subdivision within ten days of adoption of the ordinance. The ordinance shall reflect the effective date of the ordinance and shall be accompanied by a map in a form to be determined by the director of revenue. Upon receipt of the ordinance and map, the tax imposed under the local sales tax law shall be effective in the added territory or abolished in the detached territory on the first day of a calendar quarter after one hundred twenty days' notice to sellers. The department shall also use the most recent publication of the Missouri state auditor's report on property tax rates in order to update and maintain the property tax levy data each year."; and

Further amend said bill, Page 10, Section 115.240, Line 7, by deleting all of said line and inserting in lieu thereof the following:

database or other record and to ensure that the same measure shared on the ballot of multiple election authorities at the same election will have the same numerical or alphabetical assignment.

"137.016. 1. As used in Section 4(b) of Article X of the Missouri Constitution, the following terms mean:

(1) "Residential property", all real property improved by a structure which is used or intended to be used for residential living by human occupants, vacant land in connection with an airport, land used as a golf course, manufactured home parks, bed and breakfast inns in which the owner resides and uses as a primary residence with six or fewer rooms for rent, and time-share units as defined in section 407.600, except to the extent such units are actually rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020, but residential property shall not include other similar facilities used primarily for transient housing. A single family home leased for a term of less than thirty consecutive days, in whole or in part, subject to sales tax under subdivision (6) of subsection 1 of section 144.020 shall be classified only as residential property. For the purposes of this section, "transient housing" means all rooms available for rent or lease for which the receipts from the rent or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of subsection 1 of section 144.020; the leasing of a single family home, in whole or in part, for a term of less than thirty consecutive days does not, in itself, constitute "transient housing";

(2) "Agricultural and horticultural property", all real property used for agricultural purposes and devoted primarily to the raising and harvesting of crops; to the feeding, breeding and management of livestock which shall include breeding, showing, and boarding of horses; to dairying, or to any other combination thereof; and buildings and structures customarily associated with farming, agricultural, and horticultural uses. Agricultural and horticultural property shall also include land devoted to and qualifying for payments or other compensation under a soil conservation or agricultural assistance program under an agreement with an agency of the federal government. Agricultural and horticultural property shall further include any reliever airport. Real property classified as forest croplands shall not be agricultural or horticultural property so long as it is classified as forest croplands and shall be taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri Constitution. Agricultural and horticultural property shall also include any sawmill or planing mill defined in the U.S. Department of Labor's Standard Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number 2421. Agricultural and horticultural property shall also include urban and community gardens. For the purposes of this section, "urban and community gardens" shall include real property cultivated by residents of a neighborhood or community for the purposes of providing agricultural products, as defined in section 262.900, for the use of residents of the neighborhood or community, and shall not include a garden intended for individual or personal use;

(3) "Utility, industrial, commercial, railroad and other real property", all real property used directly or indirectly for any commercial, mining, industrial, manufacturing, trade, professional, business, or similar purpose, including all property centrally assessed by the state tax commission but shall not include floating docks, portions of which are separately owned and the remainder of which is designated for common ownership and in which no one person or business entity owns more than five individual units. All other real property not included in the property listed in subclasses (1) and (2) of Section 4(b) of Article X of the Missouri Constitution, as such property is

1 defined in this section, shall be deemed to be included in the term "utility, industrial, commercial,
2 railroad and other real property".

3 2. Pursuant to Article X of the state Constitution, any taxing district may adjust its operating
4 levy to recoup any loss of property tax revenue, except revenues from the surtax imposed pursuant
5 to Article X, Subsection 2 of Section 6 of the Constitution, as the result of changing the
6 classification of structures intended to be used for residential living by human occupants which
7 contain five or more dwelling units if such adjustment of the levy does not exceed the highest tax
8 rate in effect subsequent to the 1980 tax year. For purposes of this section, loss in revenue shall
9 include the difference between the revenue that would have been collected on such property under
10 its classification prior to enactment of this section and the amount to be collected under its
11 classification under this section. The county assessor of each county or city not within a county
12 shall provide information to each taxing district within its boundaries regarding the difference in
13 assessed valuation of such property as the result of such change in classification.

14 3. All reclassification of property as the result of changing the classification of structures
15 intended to be used for residential living by human occupants which contain five or more dwelling
16 units shall apply to assessments made after December 31, 1994.

17 4. Where real property is used or held for use for more than one purpose and such uses
18 result in different classifications, the county assessor shall allocate to each classification the
19 percentage of the true value in money of the property devoted to each use; except that, where
20 agricultural and horticultural property, as defined in this section, also contains a dwelling unit or
21 units, the farm dwelling, appurtenant residential-related structures and up to five acres immediately
22 surrounding such farm dwelling shall be residential property, as defined in this section, provided that
23 the portion of property used or held for use as an urban and community garden shall not be
24 residential property. This subsection shall not apply to any reliever airport.

25 5. All real property which is vacant, unused, or held for future use; which is used for a
26 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service organization,
27 or similar entity; or for which a determination as to its classification cannot be made under the
28 definitions set out in subsection 1 of this section, shall be classified according to its immediate most
29 suitable economic use, which use shall be determined after consideration of:

- 30 (1) Immediate prior use, if any, of such property;
- 31 (2) Location of such property;
- 32 (3) Zoning classification of such property; except that, such zoning classification shall not
33 be considered conclusive if, upon consideration of all factors, it is determined that such zoning
34 classification does not reflect the immediate most suitable economic use of the property;
- 35 (4) Other legal restrictions on the use of such property;
- 36 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services for
37 such property;
- 38 (6) Size of such property;
- 39 (7) Access of such property to public thoroughfares; and

(8) Any other factors relevant to a determination of the immediate most suitable economic use of such property.

6. All lands classified as forest croplands shall not, for taxation purposes, be classified as subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in Section 4(b) of Article X of the Missouri Constitution and defined in this section, but shall be taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri Constitution."; and

Further amend said bill, Pages 11-20, Section 137.073, Lines 1-357, by deleting all of said section and lines and inserting in lieu thereof the following:

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

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

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

(3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year pursuant to subsection 2 of section 163.021, less all adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political subdivision as provided in this section;

(4) "Tax revenue", when referring to the previous year, means the actual receipts from ad valorem levies on all classes of property, including state-assessed property, in the immediately preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not collected in the fiscal year and plus an additional allowance for the revenue which would have been collected from property which was annexed by such political subdivision but which was not previously used in determining tax revenue pursuant to this section. The term "tax revenue" shall not include any receipts from ad valorem levies on any property of a railroad corporation or a public utility, as these terms are defined in section 386.020, which were assessed by the assessor of a county or city in the previous year but are assessed by the state tax commission in the current year. All school districts and those counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax revenue an amount equivalent to that by which they reduced property tax levies as a result of sales tax pursuant to section 67.505 and section 164.013 [~~or as excess home dock city or county fees as~~]

1 ~~provided in subsection 4 of section 313.820]~~ in the immediately preceding fiscal year but not
2 including any amount calculated to adjust for prior years. For purposes of political subdivisions
3 which were authorized to levy a tax in the prior year but which did not levy such tax or levied a
4 reduced rate, the term "tax revenue", as used in relation to the revision of tax levies mandated by
5 law, shall mean the revenues equal to the amount that would have been available if the voluntary
6 rate reduction had not been made.

7 2. Whenever changes in assessed valuation are entered in the assessor's books for any
8 personal property, in the aggregate, or for any subclass of real property as such subclasses are
9 established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016,
10 the county clerk in all counties and the assessor of St. Louis City shall notify each political
11 subdivision wholly or partially within the county or St. Louis City of the change in valuation of each
12 subclass of real property, individually, and personal property, in the aggregate, exclusive of new
13 construction and improvements. All political subdivisions shall immediately revise the applicable
14 rates of levy for each purpose for each subclass of real property, individually, and personal property,
15 in the aggregate, for which taxes are levied to the extent necessary to produce from all taxable
16 property, exclusive of new construction and improvements, substantially the same amount of tax
17 revenue as was produced in the previous year for each subclass of real property, individually, and
18 personal property, in the aggregate, except that the rate shall not exceed the greater of the most
19 recent voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2)
20 of subsection 5 of this section. Any political subdivision that has received approval from voters for
21 a tax increase after August 27, 2008, may levy a rate to collect substantially the same amount of tax
22 revenue as the amount of revenue that would have been derived by applying the voter-approved
23 increased tax rate ceiling to the total assessed valuation of the political subdivision as most recently
24 certified by the city or county clerk on or before the date of the election in which such increase is
25 approved, increased by the percentage increase in the consumer price index, as provided by law,
26 except that the rate shall not exceed the greater of the most recent voter-approved rate or the most
27 recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Such
28 tax revenue shall not include any receipts from ad valorem levies on any real property which was
29 assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a
30 county or city in the current year in a different subclass of real property. Where the taxing authority
31 is a school district for the purposes of revising the applicable rates of levy for each subclass of real
32 property, the tax revenues from state-assessed railroad and utility property shall be apportioned and
33 attributed to each subclass of real property based on the percentage of the total assessed valuation of
34 the county that each subclass of real property represents in the current taxable year. As provided in
35 Section 22 of Article X of the constitution, a political subdivision may also revise each levy to allow
36 for inflationary assessment growth occurring within the political subdivision. The inflationary
37 growth factor for any such subclass of real property or personal property shall be limited to the
38 actual assessment growth in such subclass or class, exclusive of new construction and
39 improvements, and exclusive of the assessed value on any real property which was assessed by the

1 assessor of a county or city in the current year in a different subclass of real property, but not to
 2 exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a
 3 political subdivision from the various tax rates determined in this subsection be different than the
 4 tax revenue that would have been determined from a single tax rate as calculated pursuant to the
 5 method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall
 6 revise the tax rates of those subclasses of real property, individually, and/or personal property, in the
 7 aggregate, in which there is a tax rate reduction, pursuant to the provisions of this subsection. Such
 8 revision shall yield an amount equal to such difference and shall be apportioned among such
 9 subclasses of real property, individually, and/or personal property, in the aggregate, based on the
 10 relative assessed valuation of the class or subclasses of property experiencing a tax rate reduction.
 11 Such revision in the tax rates of each class or subclass shall be made by computing the percentage of
 12 current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the
 13 total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction,
 14 multiplying the resulting percentages by the revenue difference between the single rate calculation
 15 and the calculations pursuant to this subsection and dividing by the respective adjusted current year
 16 assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon
 17 each class or subclass of property. The adjustment computed herein shall be multiplied by one
 18 hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial
 19 rate computed for each class or subclass of property. For school districts that levy separate tax rates
 20 on each subclass of real property and personal property in the aggregate, if voters approved a ballot
 21 before January 1, 2011, that presented separate stated tax rates to be applied to the different
 22 subclasses of real property and personal property in the aggregate, or increases the separate rates
 23 that may be levied on the different subclasses of real property and personal property in the aggregate
 24 by different amounts, the tax rate that shall be used for the single tax rate calculation shall be a
 25 blended rate, calculated in the manner provided under subdivision (1) of subsection 6 of this section.
 26 Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for
 27 personal property shall cause such levy to increase over the levy for personal property from the prior
 28 year.

29 3. (1) Where the taxing authority is a school district, it shall be required to revise the rates
 30 of levy to the extent necessary to produce from all taxable property, including state-assessed railroad
 31 and utility property, which shall be separately estimated in addition to other data required in
 32 complying with section 164.011, substantially the amount of tax revenue permitted in this section.
 33 In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's
 34 reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the
 35 event any school district, in calculating a tax rate ceiling pursuant to this section, requiring the
 36 estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers that
 37 the estimates used result in receipt of excess revenues, which would have required a lower rate if the
 38 actual information had been known, the school district shall reduce the tax rate ceiling in the

1 following year to compensate for the excess receipts, and the recalculated rate shall become the tax
2 rate ceiling for purposes of this section.

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

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

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

20 4. (1) In order to implement the provisions of this section and Section 22 of Article X of the
21 Constitution of Missouri, the term improvements shall apply to both real and personal property. In
22 order to determine the value of new construction and improvements, each county assessor shall
23 maintain a record of real property valuations in such a manner as to identify each year the increase
24 in valuation for each political subdivision in the county as a result of new construction and
25 improvements. The value of new construction and improvements shall include the additional
26 assessed value of all improvements or additions to real property which were begun after and were
27 not part of the prior year's assessment, except that the additional assessed value of all improvements
28 or additions to real property which had been totally or partially exempt from ad valorem taxes
29 pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be
30 included in the value of new construction and improvements when the property becomes totally or
31 partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in
32 valuation of personal property for the current year over that of the previous year is the equivalent of
33 the new construction and improvements factor for personal property. Notwithstanding any opt-out
34 implemented pursuant to subsection 14 of section 137.115, the assessor shall certify the amount of
35 new construction and improvements and the amount of assessed value on any real property which
36 was assessed by the assessor of a county or city in such previous year but is assessed by the assessor
37 of a county or city in the current year in a different subclass of real property separately for each of
38 the three subclasses of real property for each political subdivision to the county clerk in order that
39 political subdivisions shall have this information for the purpose of calculating tax rates pursuant to

1 this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax
2 commission shall certify each year to each county clerk the increase in the general price level as
3 measured by the Consumer Price Index for All Urban Consumers for the United States, or its
4 successor publications, as defined and officially reported by the United States Department of Labor,
5 or its successor agency. The state tax commission shall certify the increase in such index on the
6 latest twelve-month basis available on February first of each year over the immediately preceding
7 prior twelve-month period in order that political subdivisions shall have this information available in
8 setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri.
9 For purposes of implementing the provisions of this section and Section 22 of Article X of the
10 Missouri Constitution, the term "property" means all taxable property, including state-assessed
11 property.

12 (2) Each political subdivision required to revise rates of levy pursuant to this section or
13 Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized
14 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided
15 in this section and Section 22 of Article X of the Constitution of Missouri, separately and without
16 regard to annual tax rate reductions provided in section 67.505 and section 164.013. Each political
17 subdivision shall set each tax rate it is authorized to levy using the calculation that produces the
18 lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of
19 Section 10(c) of Article X of the Constitution of Missouri, that the provisions of such section be
20 applicable to tax rate revisions mandated pursuant to Section 22 of Article X of the Constitution of
21 Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and
22 other provisions not in conflict with Section 22 of Article X of the Constitution of Missouri. Annual
23 tax rate reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as
24 established pursuant to this section and Section 22 of Article X of the Constitution of Missouri,
25 unless otherwise provided by law.

26 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
27 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall
28 be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more
29 than a simple majority pursuant to any provision of law or the constitution, the tax rate increase
30 must receive approval by at least the majority required.

31 (2) When voters approve an increase in the tax rate, the amount of the increase shall be
32 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not
33 exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for
34 approval rather than describing the amount of increase in the question, the stated tax rate approved
35 shall be adjusted as provided in this section and, so adjusted, shall be the current tax rate ceiling.
36 The increased tax rate ceiling as approved shall be adjusted such that when applied to the current
37 total assessed valuation of the political subdivision, excluding new construction and improvements
38 since the date of the election approving such increase, the revenue derived from the adjusted tax rate
39 ceiling is equal to the sum of: the amount of revenue which would have been derived by applying

the voter-approved increased tax rate ceiling to total assessed valuation of the political subdivision, as most recently certified by the city or county clerk on or before the date of the election in which such increase is approved, increased by the percentage increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be applied to the total assessed valuation of the political subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate increase shall be adjusted in the manner prescribed in this section to yield the sum of: the amount of revenue that would be derived by applying such voter-approved increased rate to the total assessed valuation, as most recently certified by the city or county clerk on or before the date of the election in which such increase was approved, increased by the percentage increase in the consumer price index, as provided by law, from the date of the election to the time of such increase and, so adjusted, shall be the current tax rate ceiling.

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

(4) The governing body of any political subdivision may levy a tax rate lower than its tax rate ceiling ~~and~~. Such reduction to the tax rate ceiling in a nonreassessment year shall be applied in the immediately following year of general reassessment. The governing body of any political subdivision may, in a nonreassessment year, increase that previously lowered tax rate to a level not exceeding the tax rate ceiling without voter approval in the manner provided under subdivision [(4)] (5) of this subsection. Such increase to the tax rate ceiling in a nonreassessment year shall be applied in the immediately following year of general reassessment. Nothing in this section shall be construed as prohibiting a political subdivision from voluntarily levying a tax rate lower than that which is required under the provisions of this section or from seeking voter approval of a reduction to such political subdivision's tax rate ceiling.

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

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

a. "Current tax rate ceiling", the tax rate ceiling in effect before the voters approve a higher tax rate;

b. "Increased tax rate ceiling", the new tax rate ceiling in effect after the voters approve a higher tax rate.

(b) Notwithstanding any other provision of law to the contrary, when the required majority of voters in a political subdivision passes an increase in the political subdivision's tax rate, the political subdivision shall use the current tax rate ceiling and the increase approved by the voters in establishing the rates of levy for the tax year immediately following the election.

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

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

6. (1) For the purposes of calculating state aid for public schools pursuant to section 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first determining the total tax revenue of the property within the jurisdiction of the taxing authority, which amount shall be equal to the sum of the products of multiplying the assessed valuation of each class and subclass of property by the corresponding tax rate for such class or subclass, then dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school district, such blended rate shall also be used by such school district for calculating revenue from state-assessed railroad and utility property as defined in chapter 151 and for apportioning the tax rate by purpose.

(2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the county commission in the county or counties where the tax rate applies of its tax rate ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All forms for the calculation of rates pursuant to this section shall be promulgated as a rule and shall not be incorporated by reference. The state auditor shall promulgate rules for any and all forms for the

1 calculation of rates pursuant to this section which do not currently exist in rule form or that have
2 been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for
3 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,
4 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for
5 annual debt service requirements will be prima facie valid if, after making the payment for which
6 the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following
7 year's payments. The county clerk shall keep on file and available for public inspection all such
8 information for a period of three years. The clerk shall, within three days of receipt, forward a copy
9 of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any substantiating data
10 to the state auditor. The state auditor shall, within fifteen days of the date of receipt, examine such
11 information and return to the county clerk his or her findings as to compliance of the tax rate ceiling
12 with this section and as to compliance of any proposed tax rate for debt service with Missouri law.
13 If the state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri
14 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor may
15 request a taxing authority to submit documentation supporting such taxing authority's proposed tax
16 rate. The county clerk shall immediately forward a copy of the auditor's findings to the taxing
17 authority and shall file a copy of the findings with the information received from the taxing
18 authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk
19 of the state auditor's findings and any request for supporting documentation to accept or reject in
20 writing the rate change certified by the state auditor and to submit all requested information to the
21 state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted
22 to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate
23 change certified by the state auditor and the state auditor does not receive supporting information
24 which justifies the taxing authority's original or any subsequent proposed tax rate, then the state
25 auditor shall refer the perceived violations of such taxing authority to the attorney general's office
26 and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from
27 levying a violative tax rate.

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

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

35 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with
36 the provisions of this section, the taxpayer may make a formal complaint with the prosecuting
37 attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the
38 filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an
39 action as representative of a class of all taxpayers within a taxing authority if the class is so

1 numerous that joinder of all members is impracticable, if there are questions of law or fact common
 2 to the class, if the claims or defenses of the representative parties are typical of the claims or
 3 defenses of the class, and if the representative parties will fairly and adequately protect the interests
 4 of the class. In any class action maintained pursuant to this section, the court may direct to the
 5 members of the class a notice to be published at least once each week for four consecutive weeks in
 6 a newspaper of general circulation published in the county where the civil action is commenced and
 7 in other counties within the jurisdiction of a taxing authority. The notice shall advise each member
 8 that the court will exclude him or her from the class if he or she so requests by a specified date, that
 9 the judgment, whether favorable or not, will include all members who do not request exclusion, and
 10 that any member who does not request exclusion may, if he or she desires, enter an appearance. In
 11 any class action brought pursuant to this section, the court, in addition to the relief requested, shall
 12 assess against the taxing authority found to be in violation of this section the reasonable costs of
 13 bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be
 14 awarded any attorney or association of attorneys who receive public funds from any source for their
 15 services. Any action brought pursuant to this section shall be set for hearing as soon as practicable
 16 after the cause is at issue.

17 9. If in any action, including a class action, the court issues an order requiring a taxing
 18 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
 19 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
 20 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
 21 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or
 22 otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced
 23 by the original levy and the amount produced by the revised levy. The township or county collector
 24 of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The
 25 taxing authority refusing to revise the rate of levy as provided in this section shall make available to
 26 the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall
 27 receive any interest on any money erroneously paid by him or her pursuant to this subsection.
 28 Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority
 29 to refund any tax erroneously paid prior to or during the third tax year preceding the current tax
 30 year.

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

38 137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
 39 deputies in all counties of this state including the City of St. Louis shall annually make a list of all

1 real and tangible personal property taxable in the assessor's city, county, town or district. Except as
2 otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually
3 assess all personal property at thirty-three and one-third percent of its true value in money as of
4 January first of each calendar year. The assessor shall annually assess all real property, including
5 any new construction and improvements to real property, and possessory interests in real property at
6 the percent of its true value in money set in subsection 5 of this section. The true value in money of
7 any possessory interest in real property in subclass (3), where such real property is on or lies within
8 the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5,
9 of a commercial airport having a FAR Part 139 certification and owned by a political subdivision,
10 shall be the otherwise applicable true value in money of any such possessory interest in real
11 property, less the total dollar amount of costs paid by a party, other than the political subdivision,
12 towards any new construction or improvements on such real property completed after January 1,
13 2008, and which are included in the above-mentioned possessory interest, regardless of the year in
14 which such costs were incurred or whether such costs were considered in any prior year. The
15 assessor shall annually assess all real property in the following manner: new assessed values shall be
16 determined as of January first of each odd-numbered year and shall be entered in the assessor's
17 books; those same assessed values shall apply in the following even-numbered year, except for new
18 construction and property improvements which shall be valued as though they had been completed
19 as of January first of the preceding odd-numbered year. The assessor may call at the office, place of
20 doing business, or residence of each person required by this chapter to list property, and require the
21 person to make a correct statement of all taxable tangible personal property owned by the person or
22 under his or her care, charge or management, taxable in the county. On or before January first of
23 each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance
24 plan to the county governing body and the state tax commission for their respective approval or
25 modification. The county governing body shall approve and forward such plan or its alternative to
26 the plan to the state tax commission by February first. If the county governing body fails to forward
27 the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan
28 shall be considered approved by the county governing body. If the state tax commission fails to
29 approve a plan and if the state tax commission and the assessor and the governing body of the
30 county involved are unable to resolve the differences, in order to receive state cost-share funds
31 outlined in section 137.750, the county or the assessor shall petition the administrative hearing
32 commission, by May first, to decide all matters in dispute regarding the assessment maintenance
33 plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with
34 mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative
35 hearing commission shall be subject to judicial review in the circuit court of the county involved. In
36 the event a valuation of subclass (1) real property within any county with a charter form of
37 government, or within a city not within a county, is made by a computer, computer-assisted method
38 or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to
39 sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless

1 the assessor proves otherwise, there shall be a presumption that the assessment was made by a
2 computer, computer-assisted method or a computer program. Such evidence shall include, but shall
3 not be limited to, the following:

4 (1) The findings of the assessor based on an appraisal of the property by generally accepted
5 appraisal techniques; and

6 (2) The purchase prices from sales of at least three comparable properties and the address or
7 location thereof. As used in this subdivision, the word "comparable" means that:

8 (a) Such sale was closed at a date relevant to the property valuation; and

9 (b) Such properties are not more than one mile from the site of the disputed property, except
10 where no similar properties exist within one mile of the disputed property, the nearest comparable
11 property shall be used. Such property shall be within five hundred square feet in size of the disputed
12 property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant
13 characteristics.

14 2. Assessors in each county of this state and the City of St. Louis may send personal
15 property assessment forms through the mail.

16 3. The following items of personal property shall each constitute separate subclasses of
17 tangible personal property and shall be assessed and valued for the purposes of taxation at the
18 following percentages of their true value in money:

19 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one
20 percent;

21 (2) Livestock, twelve percent;

22 (3) Farm machinery, twelve percent;

23 (4) Motor vehicles which are eligible for registration as and are registered as historic motor
24 vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which
25 are used solely for noncommercial purposes and are operated less than two hundred hours per year
26 or aircraft that are home built from a kit, five percent;

27 (5) Poultry, twelve percent; and

28 (6) Tools and equipment used for pollution control and tools and equipment used in
29 retooling for the purpose of introducing new product lines or used for making improvements to
30 existing products by any company which is located in a state enterprise zone and which is identified
31 by any standard industrial classification number cited in subdivision (7) of section 135.200, twenty-
32 five percent.

33 4. The person listing the property shall enter a true and correct statement of the property, in
34 a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and
35 either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the
36 assessor.

37 5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of
38 Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
39 following percentages of true value:

- 1 (a) For real property in subclass (1), nineteen percent;
- 2 (b) For real property in subclass (2), twelve percent; and
- 3 (c) For real property in subclass (3), thirty-two percent.

4 (2) A taxpayer may apply to the county assessor, or, if not located within a county, then the
 5 assessor of such city, for the reclassification of such taxpayer's real property if the use or purpose of
 6 such real property is changed after such property is assessed under the provisions of this chapter. If
 7 the assessor determines that such property shall be reclassified, he or she shall determine the
 8 assessment under this subsection based on the percentage of the tax year that such property was
 9 classified in each subclassification.

10 6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling
 11 units shall be assessed at the same percentage of true value as residential real property for the
 12 purpose of taxation. The percentage of assessment of true value for such manufactured homes shall
 13 be the same as for residential real property. If the county collector cannot identify or find the
 14 manufactured home when attempting to attach the manufactured home for payment of taxes owed
 15 by the manufactured home owner, the county collector may request the county commission to have
 16 the manufactured home removed from the tax books, and such request shall be granted within thirty
 17 days after the request is made; however, the removal from the tax books does not remove the tax
 18 lien on the manufactured home if it is later identified or found. For purposes of this section, a
 19 manufactured home located in a manufactured home rental park, rental community or on real estate
 20 not owned by the manufactured home owner shall be considered personal property. For purposes of
 21 this section, a manufactured home located on real estate owned by the manufactured home owner
 22 may be considered real property.

23 7. Each manufactured home assessed shall be considered a parcel for the purpose of
 24 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be real
 25 estate as defined in subsection 7 of section 442.015 and assessed as a realty improvement to the
 26 existing real estate parcel.

27 8. Any amount of tax due and owing based on the assessment of a manufactured home shall
 28 be included on the personal property tax statement of the manufactured home owner unless the
 29 manufactured home is deemed to be real estate as defined in subsection 7 of section 442.015, in
 30 which case the amount of tax due and owing on the assessment of the manufactured home as a realty
 31 improvement to the existing real estate parcel shall be included on the real property tax statement of
 32 the real estate owner.

33 9. The assessor of each county and each city not within a county shall use ~~[the trade-in value~~
 34 ~~published in the October issue of]~~ a nationally recognized automotive trade publication such as the
 35 National Automobile Dealers' Association Official Used Car Guide, [or its successor publication,]
 36 Kelley Blue Book, Edmunds, or other similar publication as the recommended guide of information
 37 for determining the true value of motor vehicles described in such publication. The state tax
 38 commission shall select, secure, and make available to all assessors which publication shall be used.
 39 The assessor of each county and each city not within a county shall use the trade-in value published

1 in the current October issue of the publication selected by the state tax commission. The assessor
 2 shall not use a value that is greater than the average trade-in value in determining the true value of
 3 the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two
 4 years old or newer from a vehicle's model year, the assessor may use a value other than average
 5 without performing a physical inspection of the motor vehicle. In the absence of a listing for a
 6 particular motor vehicle in such publication, the assessor shall use such information or publications
 7 ~~[which]~~ that, in the assessor's judgment, will fairly estimate the true value in money of the motor
 8 vehicle. The assessor shall not assess a motor vehicle for an amount greater than such motor vehicle
 9 was assessed in the previous year, provided that such motor vehicle was properly assessed in the
 10 previous year.

11 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)
 12 real property by more than fifteen percent since the last assessment, excluding increases due to new
 13 construction or improvements, the assessor shall conduct a physical inspection of such property.

14 11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor
 15 shall notify the property owner of that fact in writing and shall provide the owner clear written
 16 notice of the owner's rights relating to the physical inspection. If a physical inspection is required,
 17 the property owner may request that an interior inspection be performed during the physical
 18 inspection. The owner shall have no less than thirty days to notify the assessor of a request for an
 19 interior physical inspection.

20 12. A physical inspection, as required by subsection 10 of this section, shall include, but not
 21 be limited to, an on-site personal observation and review of all exterior portions of the land and any
 22 buildings and improvements to which the inspector has or may reasonably and lawfully gain
 23 external access, and shall include an observation and review of the interior of any buildings or
 24 improvements on the property upon the timely request of the owner pursuant to subsection 11 of this
 25 section. Mere observation of the property via a drive-by inspection or the like shall not be
 26 considered sufficient to constitute a physical inspection as required by this section.

27 13. A county or city collector may accept credit cards as proper form of payment of
 28 outstanding property tax or license due. No county or city collector may charge surcharge for
 29 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
 30 processor, or issuer for its service. A county or city collector may accept payment by electronic
 31 transfers of funds in payment of any tax or license and charge the person making such payment a fee
 32 equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

33 14. Any county or city not within a county in this state may, by an affirmative vote of the
 34 governing body of such county, opt out of the provisions of this section and sections 137.073,
 35 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second
 36 regular session and section 137.073 as modified by house committee substitute for senate substitute
 37 for senate committee substitute for senate bill no. 960, ninety-second general assembly, second
 38 regular session, for the next year of the general reassessment, prior to January first of any year. No
 39 county or city not within a county shall exercise this opt-out provision after implementing the

provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

15. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 14 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

16. Any portion of real property that is available as reserve for strip, surface, or coal mining for minerals for purposes of excavation for future use or sale to others that has not been bonded and permitted under chapter 444 shall be assessed based upon how the real property is currently being used. Any information provided to a county assessor, state tax commission, state agency, or political subdivision responsible for the administration of tax policies shall, in the performance of its duties, make available all books, records, and information requested, except such books, records, and information as are by law declared confidential in nature, including individually identifiable information regarding a specific taxpayer or taxpayer's mine property. For purposes of this subsection, "mine property" shall mean all real property that is in use or readily available as a reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future use or sale to others that has been bonded and permitted under chapter 444.

138.425. 1. Any order issued by the commission requiring a county to modify or equalize assessed valuations that would result in a reduction of the county's final valuations to comply with state law shall allow a county a maximum of sixty days for compliance with such order. The order shall state the deadline for compliance in the order, but the commission may extend the deadline one time for an additional period of thirty days in a separate order upon its approval of a county's request for an extension. The total time allowed for compliance with such order shall not exceed ninety days.

1 2. If the county fails to comply after the lapse of the time period allotted under subsection 1
2 of this section, the commission may direct the director of the department of revenue to withhold up
3 to one hundred percent of the moneys the county would otherwise be entitled to from local sales tax
4 as defined under section 32.085 and local use tax until a determination is made by the commission
5 that the noncompliant county has come into compliance with the commission's order.

6 3. The commission shall issue a notice to the county of the withholding due to failure to
7 comply with the order within the prescribed time period and shall include information for the county
8 to cure the noncompliance in order to release the withheld moneys.

9 4. If the noncompliant county thereafter becomes compliant in accordance with the original
10 order issued, as determined by the commission after the county remits notice of its compliance and
11 any additional documentation or information required for review and verification by the
12 commission, the commission shall notify the department of revenue to release and remit the
13 previously withheld local sales and use tax proceeds to the county. A county is not entitled to
14 interest on the withheld funds released under the provisions of this subsection.

15 5. A county failing to comply within the prescribed time period resulting in the withholding
16 of local sales and use tax proceeds under this section may seek judicial review of the determination
17 of failure to comply made by the commission under Article V, Section 18 of the Constitution of
18 Missouri within thirty days of receipt of the notice.

19 6. In addition to other available remedies, if the court determines that the commission's
20 determination as to the amount of local sales and use tax proceeds withheld or failure to comply is
21 in error, the court shall return the amount in error to the county and the judgment, when entered,
22 shall include interest on the amounts wrongfully withheld. A county is not entitled to interest on the
23 amounts withheld if a court upholds the commission's determination. Any such interest awarded
24 shall be paid from the state legal expense fund as provided under section 105.711.

25 7. Local sales and use taxes withheld by the director of the department of revenue as
26 provided under this section shall be deposited in a special trust fund, which is hereby created, to be
27 known as the "County Assessment Noncompliance Trust Fund". The moneys in the county
28 assessment noncompliance trust fund shall not be deemed to be state funds and shall not be
29 commingled with any funds of the state. The director of revenue shall keep accurate records of the
30 amount of money in the trust fund withheld from any county under this section, and the records shall
31 be open to the inspection of officers of the county and the public.

32 8. The commission may promulgate all necessary rules and regulations for the
33 administration of this section. Any rule or portion of a rule, as that term is defined in section
34 536.010, that is created under the authority delegated in this section shall become effective only if it
35 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
36 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
37 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
38 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
39 rule proposed or adopted after August 28, 2025, shall be invalid and void.

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

(1) "Motor vehicle", the same meaning as such term is defined under section 301.010;

(2) "Taxing entity", any county, city not within a county, or other political subdivision within this state that levies and collects personal property taxes on motor vehicles;

(3) "Taxpayer", an individual or a business entity subject to personal property tax on the totaled motor vehicle;

(4) "Totaled motor vehicle", a motor vehicle considered to be a total loss due to damage that is so severe that it cannot be repaired safely, the total cost of repair or salvage equals or exceeds the vehicle's actual cash value, or a finding by an insurance company declaring the motor vehicle to be total loss. The term "totaled motor vehicle" includes motorcycles owned by individual taxpayers and motor vehicles primarily for business use, as such term is defined under section 301.010, owned by a business taxpayer;

(5) "Totaled motor vehicle personal property tax proration program", a program established under the provisions of this section.

2. Any taxing entity may establish a totaled motor vehicle personal property tax proration program in accordance with this section that allows a taxpayer qualifying under the provisions of this section and any additional requirements established by the taxing entity to receive a prorated property tax credit during the tax year to reduce the total personal property tax owed on a totaled motor vehicle and to be claimed against the amount of personal property tax due and owing at the end of the same tax year by such taxpayer.

3. The prorated property tax credit amount shall apply to the total of all personal property taxes due and owing on the totaled motor vehicle, and shall reduce all taxes by an equally distributed pro rata amount.

4. The prorated property tax credit, which shall be prorated on a monthly basis, is to be determined by a ratio, the numerator of which shall be the number of full months from the date of disposition of the totaled motor vehicle continuing through the close of the tax year, and the denominator of which shall be twelve. The prorated property tax credit is nonrefundable but may reduce a taxpayer's liability down to zero.

5. A taxpayer may apply for such program if:

(1) Such taxpayer's totaled motor vehicle was owned, registered, and titled under the taxpayer's name, or in the case of a business taxpayer, the name of the business, authorized agent, or other verifiable entity associated with the business taxpayer, as of January first of the tax year in which the motor vehicle was totaled and at the time of the incident that totaled the taxpayer's motor vehicle in the same tax year;

(2) The totaled motor vehicle was included on the local taxing entity's tax roll for the tax year in which the motor vehicle was totaled and such taxpayer is liable for the payment of personal property taxes on the totaled motor vehicle for such tax year;

(3) Such taxpayer was, as of the date of application, up-to-date on all state and local taxes and fees owed on such totaled motor vehicle; and

1 (4) As of the date of application for participation in the program, the title on the totaled
2 motor vehicle has been transferred to the insurance company or other entity due to the totaled nature
3 of the vehicle and is no longer titled or registered to the taxpayer nor in the taxpayer's possession.

4 6. If a taxpayer participating in a program established under this section purchases a
5 replacement vehicle during the same tax year that the taxpayer's motor vehicle was totaled and he or
6 she received a prorated property tax credit for such totaled motor vehicle, such replacement vehicle
7 shall not be included in the tax rolls for that tax year to offset the property tax liability. Taxation of
8 such replacement vehicle shall follow the statutory assessment standards as provided by general law
9 and the applicable taxing entity if such replacement vehicle is owned by such taxpayer as of January
10 first of the following tax year.

11 7. A totaled motor vehicle personal property tax proration program shall be created upon the
12 adoption of an ordinance by the governing body of such taxing entity. Such ordinance shall be in
13 accordance with the provisions of this section and shall include, but not be limited to, the following:

14 (1) Procedures and deadlines for application and participation in such program and any
15 required documentation to sufficiently prove eligibility necessary for such program, such as
16 documents ascertaining proof of the totaled motor vehicle's total loss value, copies of valuation
17 reports, insurance total loss documentation or total loss letter, verification of the transfer of title of
18 the totaled motor vehicle, signed copy of title, certified letter of transfer, or other such
19 documentation necessary to substantiate the taxpayer's eligibility;

20 (2) Procedures for verification and record keeping of the prorated property tax credit
21 amount and the total amount by which the personal property tax owed has been modified for each
22 taxpayer participating in the program;

23 (3) Creation of a form for taxpayers participating in the program that may be submitted in
24 person, by mail, or electronically on a taxing entity's website;

25 (4) Procedures for the crediting of the amount of a taxpayer's prorated property tax credit
26 toward such taxpayer's personal property taxes; and

27 (5) Any other provisions that such taxing entity deems reasonable and necessary for the
28 implementation and operation of such program.

29 8. A taxing entity may by ordinance promulgate rules, establish procedures, and provide
30 additional standards of eligibility for a program adopted under this section.

31 9. Any taxing entity that establishes a totaled motor vehicle personal property tax proration
32 program under the provisions of this section shall make information regarding such program
33 available to the taxpayers of the taxing entity.

34 10. Participation in this program and proration of personal property taxes received under
35 such program by any qualified taxpayer as a prorated property tax credit toward any portion of such
36 taxpayer's personal property taxes shall not affect the taxpayer's right to protest the amount of such
37 tax payments under applicable provisions of law."; and
38

Further amend said bill, Pages 21-22, Section 238.230, Lines 1-40, deleting all of said section and lines and inserting in lieu thereof the following:

"238.230. 1. If approved by:

(1) A majority of the qualified voters voting on the question in the district; or

(2) The owners of record of all of the real property located within the district who shall indicate their approval by signing a special assessment petition;

the district may make one or more special assessments for those project improvements which specially benefit the properties within the district. Improvements which may confer special benefits within a district include but are not limited to improvements which are intended primarily to serve traffic originating or ending within the district, to reduce local traffic congestion or circuity of travel, or to improve the safety of motorists or pedestrians within the district.

2. The ballot question shall be substantially in the following form:

Shall the _____ Transportation Development District be authorized to levy special assessments against property benefitted within the district for the purpose of providing revenue for the development of a project (or projects) in the district (insert general description of the project or projects, if necessary), said special assessments to be levied ratably against each tract, lot or parcel of property within the district which is benefitted by such project in proportion to the (insert method of allocating special assessments), in an amount not to exceed \$_____ per annum per (insert unit of measurement)?

3. The special assessment petition shall be substantially in the following form:

The _____ Transportation Development District shall be authorized to levy special assessments against property benefitted within the district for the purpose of providing revenue for the development of a project (or projects) in the district (insert general description of the project or projects, if necessary), said special assessments to be levied pro rata against each tract, lot or parcel or property within the district which is benefitted by such project in proportion to the (insert method of allocating special assessments), in an amount not to exceed \$_____ per annum per (insert unit of measurement).

4. If a proposal for making a special assessment fails, the district board of directors may, with the prior approval of the commission or the local transportation authority which will assume ownership of the completed project, delete from the project any portion which was to be funded by special assessment and which is not otherwise required for project integrity.

5. A district may establish different classes or subclasses of real property within the district for purposes of levying differing rates of special assessments. The levy rate for special assessments may vary for each class or subclass of real property based on the level of benefit derived by each class or subclass from projects funded by the district.

6. Notwithstanding any other provision of this section to the contrary, all property owned by an entity that is exempt from taxation under 26 U.S.C. Section 501(c), as amended, shall be exempt from any special assessment levied by a district under this section so long as the property is used in furtherance of the entity's tax-exempt purposes."; and

Further amend said bill, Pages 22-23, Section 238.232, Lines 1-33, by deleting all of said section and lines and inserting in lieu thereof the following:

"238.232. 1. If approved by at least four-sevenths of the qualified voters voting on the question in the district, the district may impose a property tax in an amount not to exceed the annual rate of ten cents on the hundred dollars assessed valuation. The district board may levy a property tax rate lower than its approved tax rate ceiling and may increase that lowered tax rate to a level not exceeding the tax rate ceiling without voter approval. The property tax shall be uniform throughout the district.

2. The ballot of submission shall be substantially in the following form:

Shall the _____ Transportation Development District impose a property tax upon all real and tangible personal property within the district at a rate of not more than _____ (insert amount) cents per hundred dollars assessed valuation for the purpose of providing revenue for the development of a project (or projects) in the district (insert general description of the project or projects, if necessary)?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

3. The county collector of each county in which the district is partially or entirely located shall collect the property taxes and special benefit assessments made upon all real property and tangible personal property within that county and the district, in the same manner as other property taxes are collected.

4. Every county collector having collected or received district property taxes shall, on or before the fifteenth day of each month and after deducting his commissions, remit to the treasurer of that district the amount collected or received by him prior to the first day of the month. Upon receipt of such money, the district treasurer shall execute a receipt therefor, which he shall forward or deliver to the collector. The district treasurer shall deposit such sums into the district treasury, credited to the appropriate project or purpose. The collector and district treasurer shall make final settlement of the district account and commissions owing, not less than once each year, if necessary.

5. Notwithstanding any other provision of this section to the contrary, all property owned by an entity that is exempt from taxation under 26 U.S.C. Section 501(c), as amended, shall be exempt

1 from any property tax levied by a district under this section so long as the property is used in
2 furtherance of the entity's tax-exempt purposes."; and
3
4 Further amend said bill by amending the title, enacting clause, and intersectional references
5 accordingly.