

FIRST REGULAR SESSION

HOUSE BILL NO. 67

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE OVERCAST.

0596H.01I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

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

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 and each business having an occupiable structure on each parcel**
12 **of real property.**

13 **(3) The assessor shall use the assessment blank designed under subdivision (1) of**
14 **this subsection 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.