

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 411
103RD GENERAL ASSEMBLY

1406H.02C

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 32.310, RSMo, and to enact in lieu thereof one new section relating to the department of revenue.

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

Section A. Section 32.310, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 32.310, to read as follows:

32.310. 1. The department of revenue shall create and maintain ~~[a]~~ mapping ~~[feature]~~ **features** on its official public website that ~~[displays]~~ **display** sales and use tax **and property tax** information of political subdivisions of this state that have taxing authority, including the current tax rate for each sales and use tax imposed and collected **and the current levies of each property tax district imposed and collected on a separate map.** ~~[Such]~~ **Each** display shall have the option to showcase the borders and jurisdiction of the following political subdivisions on a map of the state to the extent that such political subdivisions collect sales and use tax **or property tax**:

- (1) Ambulance districts;
- (2) Community improvement districts;
- (3) Fire protection districts;
- (4) Levee districts;
- (5) Library districts;
- (6) Neighborhood improvement districts;
- (7) Port authority districts;
- (8) Tax increment financing districts;
- (9) Transportation development districts;
- (10) School districts; or

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.

19 (11) Any other political subdivision that imposes a sales or use tax **or a property tax**
20 within its borders and jurisdiction.

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

24 3. A political subdivision collecting sales or use tax **or property tax** listed in
25 subsection 1 of this section shall provide to the department of revenue mapping and
26 geographic data pertaining to the political subdivision's borders and jurisdictions. The
27 political subdivision shall certify the accuracy of the data by affidavit and shall provide the
28 data in a format specified by the department of revenue. Such data relating to sales taxes shall
29 be sent to the department of revenue by April 1, 2019, and shall be updated and sent to the
30 department if a change in the political subdivision's borders or jurisdiction occurs thereafter.
31 Such data relating to use taxes shall be sent to the department of revenue by January 1, 2022.
32 **Such data relating to property taxes shall be sent to the department of revenue by**
33 **January 1, 2026.** If a political subdivision fails to provide the information required under
34 this subsection, the department of revenue shall use the last known sales or use tax **or**
35 **property tax** rate for such political subdivision.

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

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

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

51 7. If the boundaries of a political subdivision listed in subsection 1 of this section in
52 which a sales or use tax **or a property tax** has been imposed shall thereafter be changed or
53 altered, the political subdivision shall forward to the director of revenue by United States
54 registered mail or certified mail a certified copy of the ordinance adding or detaching territory
55 from the political subdivision within ten days of adoption of the ordinance. The ordinance

56 shall reflect the effective date of the ordinance and shall be accompanied by a map in a form
57 to be determined by the director of revenue. Upon receipt of the ordinance and map, the tax
58 imposed under the local sales tax law shall be effective in the added territory or abolished in
59 the detached territory on the first day of a calendar quarter after one hundred twenty days'
60 notice to sellers. **The department shall also use the most recent publication of the**
61 **Missouri state auditor's report on property tax rates in order to update and maintain**
62 **the property tax levy data each year.**

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