

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 777
103RD GENERAL ASSEMBLY

1470H.02C

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 138, RSMo, by adding thereto one new section relating to the state tax commission.

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

Section A. Chapter 138, RSMo, is amended by adding thereto one new section, to be
2 known as section 138.385, to read as follows:

**138.385. 1. On or before August 1, 2026, the state tax commission shall adopt
2 and implement by rule final specifications for computer-assisted mass appraisal
3 software used by assessors.**

4 **(1) Such rules may provide a procedure by which the commission may
5 compensate a county through the county's local assessment fund established under
6 section 137.750 to comply with the provisions of this section.**

7 **(2) The computer-assisted mass appraisal software shall comply with
8 requirements set forth in the final specifications for computer-assisted mass appraisal
9 software in a time frame agreed upon in the county's assessment maintenance plan
10 under section 137.115.**

11 **2. On or before August 1, 2026, the state tax commission shall adopt and
12 implement by rule final specifications for the appraisal of natural gas local distribution
13 companies serving intrastate customers. The rule shall include an approved method for
14 the assessment of such property and a schedule of depreciation based on original or
15 replacement costs of the system in a time frame agreed upon in the county's assessment
16 maintenance plan under section 137.115.**

17 **3. The state tax commission may promulgate all necessary rules and regulations
18 for the administration of this section. Any rule or portion of a rule, as that term is**

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 defined in section 536.010, that is created under the authority delegated in this section
20 shall become effective only if it complies with and is subject to all of the provisions of
21 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
22 nonseverable and if any of the powers vested with the general assembly pursuant to
23 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
24 subsequently held unconstitutional, then the grant of rulemaking authority and any rule
25 proposed or adopted after August 28, 2025, shall be invalid and void.

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