

SECOND REGULAR SESSION

HOUSE BILL NO. 1799

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MATTHIESEN.

4103H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to reductions of local tax rates.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.111, to read as follows:

67.111. 1. This section shall be known and may be cited as the "Taxation Oversight and Reduction Act".

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

(1) "Combined property tax rate", the total real or personal property tax rate, or both, set by a political subdivision that levies real or personal property taxes, or both, excluding any tax rate set to pay the interest and principal on outstanding bonds or for debt service purposes, that is necessary to finance and balance the political subdivision's annual budget;

(2) "Local election authority", a political subdivision's election authority as established in section 115.015;

(3) "Taxpayer", a resident of a political subdivision in which a question is submitted under this section.

3. A taxpayer may submit a petition to the local election authority with jurisdiction over a political subdivision for the reduction of the political subdivision's combined property tax rate as provided in this section.

4. Reductions of the combined property tax rate occurring under this section shall be subject to the following limitations:

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.

(1) No reduction shall exceed five percent of the combined property tax rate in effect on the day the question is submitted to the voters, except that if the maximum authorized levy is more than five percent higher than the current tax rate ceiling, the reduction percentage submitted to the voters may be equal to the percentage necessary to reduce the maximum authorized levy to be equal with the current tax rate ceiling;

(2) No reduction shall be submitted to the voters of the political subdivision more frequently than four years from the date of the last question submitted to the voters under this section; and

(3) No reduction shall apply to any portion of a combined property tax rate that is set to pay the interest and principal on outstanding bonds or for debt service purposes.

5. (1) A taxpayer who desires to seek a reduction of the taxpayer's political subdivision's combined property tax rate under this section shall notify the political subdivision's local election authority in person that the taxpayer intends to submit a petition under this section. The taxpayer shall provide the local election authority with a copy of the proposed petition. Upon notification, the local election authority shall:

(a) Notify the taxpayer that signatures are required to accompany the petition;

(b) Calculate the minimum required number of signatures the taxpayer needs to submit with the petition;

(c) Calculate the total costs for verifying the minimum required number of signatures;

(d) Provide the taxpayer with written or electronic verification of the number of signatures required to be submitted with the petition to have the question placed on the ballot; and

(e) Notify the taxpayer of the date by which the taxpayer shall submit the petition and the signatures for the question to be placed on the ballot.

(2) A taxpayer who submits a petition under this section shall, at the same time the taxpayer submits a petition for verification, submit signatures of registered voters in the political subdivision in which the taxpayer seeks a reduction of the combined property tax rate. The minimum required number of signatures accompanying the petition shall be equal to five percent of the number of registered voters who voted in the most recent election of members for the political subdivision's governing body. Each signature shall be accompanied by a legible listing of each signer's printed name and place of residence as contained in the precinct register maintained by the local election authority with jurisdiction over the signer's place of residence.

53 (3) No signature submitted with a petition shall be counted under this section
54 unless the local election authority verifies that the signature is the signature of a
55 registered voter of the political subdivision in which the question will be on the ballot.

56 (4) Each local election authority in this state shall establish and post notice of a
57 reasonable fee per signature that the local election authority may charge for the costs of
58 verifying signatures under this section. The fee shall not exceed fifty cents per
59 signature. The total amount of the costs for verifying the signatures shall not exceed the
60 product of the minimum required number of signatures under subdivision (2) of this
61 section multiplied by the fee per signature established by the local election authority.

62 (5) At the same time the taxpayer submits a petition with signatures, the
63 taxpayer shall remit to the local election authority the costs for verifying the
64 accompanying signatures.

65 6. (1) If a local election authority receives signatures and a petition to submit the
66 question of whether to reduce a political subdivision's combined property tax rate under
67 this section and verifies that each signature and the petition satisfies all requirements of
68 this section, the local election authority shall submit the question of whether to reduce
69 the combined property tax rate as provided by the petition to the registered voters of the
70 political subdivision on the next general municipal election day as established in section
71 115.121.

72 (2) The question submitted shall be in substantially the following form: "Shall _
73 _____ (insert political subdivision name) reduce the total tax rate levied and imposed in
74 _____ (insert political subdivision name) by _____ (insert percentage) percent?".

75 (3) If a majority of the registered voters of the political subdivision voting on the
76 question approve the reduction of the combined property tax rate, the political
77 subdivision shall reduce the combined property tax rate by the percentage approved by
78 the registered voters voting on the question. If a majority of the registered voters of the
79 political subdivision voting on the question reject the reduction of the combined
80 property tax rate, no reduction as described in the petition shall occur.

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