

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
HOUSE COMMITTEE SUBSTITUTE
FOR
HOUSE BILLS NOS. 1768 & 2060

AN ACT

To repeal sections 53.255, 137.016, 137.073, 137.115, 137.180, 137.355, 137.490, 137.1050, 139.031, 139.053, 140.010, and 164.151, RSMo, and to enact in lieu thereof nineteen new sections relating to taxation, with a severability clause.

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

Section A. Sections 53.255, 137.016, 137.073, 137.115, 2 137.180, 137.355, 137.490, 137.1050, 139.031, 139.053, 140.010, 3 and 164.151, RSMo, are repealed and nineteen new sections 4 enacted in lieu thereof, to be known as sections 53.255, 67.496, 5 115.240, 137.016, 137.067, 137.073, 137.115, 137.121, 137.180, 6 137.355, 137.490, 137.1050, 137.1060, 139.031, 139.053, 7 139.145, 140.010, 164.151, and 1, to read as follows:

53.255. 1. In addition to all other qualifications 2 imposed by law, it shall be a qualification of the office of 3 assessor that he or she shall, no earlier than [his] 4 becoming an assessor-elect and no later than the second 5 anniversary of the date of [his] commencing a term of 6 office, attend a course of study concerning the assessment 7 of ad valorem property taxes and thereafter be certified by 8 the commission. Assessors appointed to office on or before 9 January 1, 1981, shall attend such course of study within 10 two years of January 1, 1981, and thereafter be certified by 11 the commission.

12 2. Upon notice by the provider of the courses to the
13 commission that an assessor or assessor-elect has attended
14 such a course of study, the commission shall issue a
15 certificate of attendance to the assessor or assessor-elect.

16 3. The commission shall set, as a minimum for each
17 course of study, classroom time totaling thirty-two hours,
18 or for any new assessor or assessor-elect appointed to
19 office on or after January 1, 2027, a minimum of forty
20 hours, and any newly elected assessor shall be required to
21 complete a minimum of forty hours of training specifically
22 designed for newly elected assessors before assuming
23 office. The commission shall develop course listings which
24 meet the requirement of this subsection and have continuing
25 authority to modify and supplement such list.

26 4. To remain certified as provided in sections 53.250
27 to ~~[53.265]~~ 53.270, each assessor ~~[must]~~ shall, within each
28 two-year period after certification, attend at least one
29 additional course of study approved in the manner provided
30 in subsection 3 of this section.

31 5. Nothing contained in sections 53.250 to ~~[53.265]~~
32 53.270 shall be construed to require that an assessor or
33 assessor-elect pass a written or oral examination upon the
34 subject matter of the ad valorem course of study, but in all
35 cases attendance at such course of study shall be sufficient
36 qualification for office and additional compensation within
37 the provisions of sections 53.250 to ~~[53.265]~~ 53.270.

38 ~~[6. Upon written notice by the commission that an~~
39 ~~assessor has failed to properly comply with the provisions~~
40 ~~of sections 53.250 to 53.265, the state director of~~
41 ~~revenue shall immediately suspend payments of assessment~~
42 ~~costs by the state under sections 137.700 and 137.710 to the~~
43 ~~county in which the assessor is serving until such time as~~
44 ~~the assessor complies with sections 53.250 to 53.265,~~

45 resigns from office, is removed from office by appropriate
46 legal action, or until his successor in office is qualified,
47 whichever comes first. The withholding of state funding
48 under sections 137.700 and 137.710 shall not be construed to
49 be the exclusive remedy against an assessor who fails to
50 qualify for office under this section, but other remedies
51 provided by law shall be available.]

67.496. 1. Notwithstanding any other provision of law
2 to the contrary, no political subdivision or election
3 authority shall through paid advertising advocate for any
4 proposed tax on property in a political subdivision as not
5 increasing taxes, or any language to that effect, unless
6 both:

7 (1) Failing to adopt the proposed measure would cause
8 an actual increase in the tax rate; and

9 (2) Adopting the proposed measure would cause the tax
10 rate to stay the same or decrease.

11 2. Nothing in this section shall prohibit a political
12 subdivision or election authority from expending resources
13 to provide factual information regarding a ballot measure.

115.240. The election authority for any political
2 subdivision or special district shall label ballot measures
3 relating to taxation that are submitted by such political
4 subdivision or special district to a vote of the people
5 numerically or alphabetically in the order in which they are
6 submitted. No such ballot measure shall be labeled in a
7 descriptive manner aside from its numerical or alphabetical
8 designation. Election authorities may coordinate with each
9 other, or with the secretary of state, to maintain a
10 database or other record and to ensure that the same measure
11 shared on the ballot of multiple election authorities at the
12 same election will have the same numerical or alphabetical
13 assignment.

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

3 (1) "Residential property" [,]:

4 (a) All real property improved by a structure which is
5 used or intended to be used for residential living by human
6 occupants [,];

7 (b) Vacant land in connection with an airport [,];

8 (c) Land used as a golf course [,];

9 (d) Manufactured home parks [,];

10 (e) Bed and breakfast inns in which the owner resides
11 and uses as a primary residence with six or fewer rooms for
12 rent [, and];

13 (f) Time-share units as defined in section 407.600,
14 except to the extent such units are actually rented and
15 subject to sales tax under subdivision (6) of subsection 1
16 of section 144.020 [, but];

17 (g) Any single family home owned by an individual or
18 business that is leased for a term of less than thirty
19 consecutive days, in whole or in part, subject to sales tax
20 under subdivision (6) of subsection 1 of section 144.020,
21 provided that the provisions of this paragraph may not apply
22 to such properties in excess of fifteen such properties
23 owned by the same individual or business. For the purposes
24 of this paragraph, the term "business" shall mean a sole
25 proprietor, partnership, or limited liability company. For
26 the purposes of this paragraph for determining the number of
27 single family homes leased for a term of less than thirty
28 consecutive days, in whole or in part, subject to sales tax
29 under subdivision (6) of subsection 1 of section 144.020
30 owned by an individual or business, all single family homes
31 that are such properties owned by the individual or
32 business, or owned by any business entity in which such
33 individual or business holds any ownership, membership, or

34 beneficial interest, direct or indirect, shall be counted.
35 The provisions of this paragraph shall not be construed to
36 authorize the classification of any real property owned by a
37 corporation as residential property.

38 Residential property shall not include other similar
39 facilities used primarily for transient housing. For the
40 purposes of this section, "transient housing" means all
41 rooms available for rent or lease for which the receipts
42 from the rent or lease of such rooms are subject to state
43 sales tax pursuant to subdivision (6) of subsection 1 of
44 section 144.020; the leasing of a single family home, in
45 whole or in part, for a term of less than thirty consecutive
46 days does not, in itself, constitute "transient housing";

47 (2) "Agricultural and horticultural property", all
48 real property used for agricultural purposes and devoted
49 primarily to the raising and harvesting of crops; to the
50 feeding, breeding and management of livestock which shall
51 include breeding, showing, and boarding of horses; to
52 dairying, or to any other combination thereof; and buildings
53 and structures customarily associated with farming,
54 agricultural, and horticultural uses. Agricultural and
55 horticultural property shall also include land devoted to
56 and qualifying for payments or other compensation under a
57 soil conservation or agricultural assistance program under
58 an agreement with an agency of the federal government.
59 Agricultural and horticultural property shall further
60 include any reliever airport. Real property classified as
61 forest croplands shall not be agricultural or horticultural
62 property so long as it is classified as forest croplands and
63 shall be taxed in accordance with the laws enacted to
64 implement Section 7 of Article X of the Missouri
65 Constitution. Agricultural and horticultural property shall

66 also include any sawmill or planing mill defined in the U.S.
67 Department of Labor's Standard Industrial Classification
68 (SIC) Manual under Industry Group 242 with the SIC number
69 2421. Agricultural and horticultural property shall also
70 include urban and community gardens. For the purposes of
71 this section, "urban and community gardens" shall include
72 real property cultivated by residents of a neighborhood or
73 community for the purposes of providing agricultural
74 products, as defined in section 262.900, for the use of
75 residents of the neighborhood or community, and shall not
76 include a garden intended for individual or personal use;

77 (3) "Utility, industrial, commercial, railroad and
78 other real property", all real property used directly or
79 indirectly for any commercial, mining, industrial,
80 manufacturing, trade, professional, business, or similar
81 purpose, including all property centrally assessed by the
82 state tax commission but shall not include floating docks,
83 portions of which are separately owned and the remainder of
84 which is designated for common ownership and in which no one
85 person or business entity owns more than five individual
86 units. All other real property not included in the property
87 listed in subclasses (1) and (2) of Section 4(b) of Article
88 X of the Missouri Constitution, as such property is defined
89 in this section, shall be deemed to be included in the term
90 "utility, industrial, commercial, railroad and other real
91 property".

92 2. Pursuant to Article X of the state Constitution,
93 any taxing district may adjust its operating levy to recoup
94 any loss of property tax revenue, except revenues from the
95 surtax imposed pursuant to Article X, Subsection 2 of
96 Section 6 of the Constitution, as the result of changing the
97 classification of structures intended to be used for
98 residential living by human occupants which contain five or

99 more dwelling units if such adjustment of the levy does not
100 exceed the highest tax rate in effect subsequent to the 1980
101 tax year. For purposes of this section, loss in revenue
102 shall include the difference between the revenue that would
103 have been collected on such property under its
104 classification prior to enactment of this section and the
105 amount to be collected under its classification under this
106 section. The county assessor of each county or city not
107 within a county shall provide information to each taxing
108 district within its boundaries regarding the difference in
109 assessed valuation of such property as the result of such
110 change in classification.

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

116 4. Where real property is used or held for use for
117 more than one purpose and such uses result in different
118 classifications, the county assessor shall allocate to each
119 classification the percentage of the true value in money of
120 the property devoted to each use; except that, where
121 agricultural and horticultural property, as defined in this
122 section, also contains a dwelling unit or units, the farm
123 dwelling, appurtenant residential-related structures and up
124 to five acres immediately surrounding such farm dwelling
125 shall be residential property, as defined in this section,
126 provided that the portion of property used or held for use
127 as an urban and community garden shall not be residential
128 property. This subsection shall not apply to any reliever
129 airport.

130 5. All real property which is vacant, unused, or held
131 for future use; which is used for a private club, a not-for-

132 profit or other nonexempt lodge, club, business, trade,
133 service organization, or similar entity; or for which a
134 determination as to its classification cannot be made under
135 the definitions set out in subsection 1 of this section,
136 shall be classified according to its immediate most suitable
137 economic use, which use shall be determined after
138 consideration of:

139 (1) Immediate prior use, if any, of such property;

140 (2) Location of such property;

141 (3) Zoning classification of such property; except
142 that, such zoning classification shall not be considered
143 conclusive if, upon consideration of all factors, it is
144 determined that such zoning classification does not reflect
145 the immediate most suitable economic use of the property;

146 (4) Other legal restrictions on the use of such
147 property;

148 (5) Availability of water, electricity, gas, sewers,
149 street lighting, and other public services for such property;

150 (6) Size of such property;

151 (7) Access of such property to public thoroughfares;

152 and

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

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

162 7. An assessor shall not reclassify any real property
163 from one subclass of real property to another subclass of
164 real property without first providing written notice to the

165 owner of record of such property and offering an opportunity
166 for an in-person consultation with the owner of record.

137.067. Notwithstanding any other provision of law to
2 the contrary, any ballot measure seeking approval to add,
3 change, or modify a tax on residential real property shall
4 express the effect of the proposed change within the ballot
5 language in terms of the change in real dollars owed per one
6 hundred thousand dollars of a property's market valuation.

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

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

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

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

25 unless a higher tax rate ceiling is approved by voters of
26 the political subdivision as provided in this section;

27 (4) "Tax revenue", when referring to the previous
28 year, means the actual receipts from ad valorem levies on
29 all classes of property, including state-assessed property,
30 in the immediately preceding fiscal year of the political
31 subdivision, plus an allowance for taxes billed but not
32 collected in the fiscal year and plus an additional
33 allowance for the revenue which would have been collected
34 from property which was annexed by such political
35 subdivision but which was not previously used in determining
36 tax revenue pursuant to this section. The term "tax
37 revenue" shall not include any receipts from ad valorem
38 levies on any property of a railroad corporation or a public
39 utility, as these terms are defined in section 386.020,
40 which were assessed by the assessor of a county or city in
41 the previous year but are assessed by the state tax
42 commission in the current year. All school districts and
43 those counties levying sales taxes pursuant to chapter 67
44 shall include in the calculation of tax revenue an amount
45 equivalent to that by which they reduced property tax levies
46 as a result of sales tax pursuant to section 67.505 and
47 section 164.013 [or as excess home dock city or county fees
48 as provided in subsection 4 of section 313.820] in the
49 immediately preceding fiscal year but not including any
50 amount calculated to adjust for prior years. For purposes
51 of political subdivisions which were authorized to levy a
52 tax in the prior year but which did not levy such tax or
53 levied a reduced rate, the term "tax revenue", as used in
54 relation to the revision of tax levies mandated by law,
55 shall mean the revenues equal to the amount that would have
56 been available if the voluntary rate reduction had not been
57 made.

58 2. (1) Whenever changes in assessed valuation are
59 entered in the assessor's books for any personal property,
60 in the aggregate, or for any subclass of real property as
61 such subclasses are established in Section 4(b) of Article X
62 of the Missouri Constitution and defined in section 137.016,
63 the county clerk in all counties and the assessor of St.
64 Louis City shall notify each political subdivision wholly or
65 partially within the county or St. Louis City of the change
66 in valuation of each subclass of real property,
67 individually, and personal property, in the aggregate,
68 exclusive of new construction and improvements. All
69 political subdivisions shall immediately revise the
70 applicable rates of levy for each purpose for each subclass
71 of real property, individually, and personal property, in
72 the aggregate, for which taxes are levied to the extent
73 necessary to produce from all taxable property, exclusive of
74 new construction and improvements, substantially the same
75 amount of tax revenue as was produced in the previous year
76 for each subclass of real property, individually, and
77 personal property, in the aggregate, except that the rate
78 shall not exceed the greater of the most recent voter-
79 approved rate or the most recent voter-approved rate as
80 adjusted under subdivision (2) of subsection 5 of this
81 section.

82 (2) Any political subdivision that has received
83 approval from voters for a tax increase after August 27,
84 2008, may levy a rate to collect substantially the same
85 amount of tax revenue as the amount of revenue that would
86 have been derived by applying the voter-approved increased
87 tax rate ceiling to the total assessed valuation of the
88 political subdivision as most recently certified by the city
89 or county clerk on or before the date of the election in
90 which such increase is approved, increased by the percentage

91 increase in the consumer price index, as provided by law,
92 except that the rate shall not exceed the greater of the
93 most recent voter-approved rate or the most recent voter-
94 approved rate as adjusted under subdivision (2) of
95 subsection 5 of this section. Such tax revenue shall not
96 include any receipts from ad valorem levies on any real
97 property which was assessed by the assessor of a county or
98 city in such previous year but is assessed by the assessor
99 of a county or city in the current year in a different
100 subclass of real property.

101 (3) Where the taxing authority is a school district
102 for the purposes of revising the applicable rates of levy
103 for each subclass of real property, the tax revenues from
104 state-assessed railroad and utility property shall be
105 apportioned and attributed to each subclass of real property
106 based on the percentage of the total assessed valuation of
107 the county that each subclass of real property represents in
108 the current [taxable] tax year.

109 (4) As provided in Section 22 of Article X of the
110 constitution, a political subdivision may also revise each
111 levy to allow for inflationary assessment growth occurring
112 within the political subdivision. The inflationary growth
113 factor for any such subclass of real property or personal
114 property shall be limited to the actual assessment growth in
115 such subclass or class, exclusive of new construction and
116 improvements, and exclusive of the assessed value on any
117 real property which was assessed by the assessor of a county
118 or city in the current year in a different subclass of real
119 property, but not to exceed the consumer price index or five
120 percent, whichever is lower. Should the tax revenue of a
121 political subdivision from the various tax rates determined
122 in this subsection be different than the tax revenue that
123 would have been determined from a single tax rate as

124 calculated pursuant to the method of calculation in this
125 subsection prior to January 1, 2003, then the political
126 subdivision shall revise the tax rates of those subclasses
127 of real property, individually, and/or personal property, in
128 the aggregate, in which there is a tax rate reduction,
129 pursuant to the provisions of this subsection. Such
130 revision shall yield an amount equal to such difference and
131 shall be apportioned among such subclasses of real property,
132 individually, and/or personal property, in the aggregate,
133 based on the relative assessed valuation of the class or
134 subclasses of property experiencing a tax rate reduction.
135 Such revision in the tax rates of each class or subclass
136 shall be made by computing the percentage of current year
137 adjusted assessed valuation of each class or subclass with a
138 tax rate reduction to the total current year adjusted
139 assessed valuation of the class or subclasses with a tax
140 rate reduction, multiplying the resulting percentages by the
141 revenue difference between the single rate calculation and
142 the calculations pursuant to this subsection and dividing by
143 the respective adjusted current year assessed valuation of
144 each class or subclass to determine the adjustment to the
145 rate to be levied upon each class or subclass of property.
146 The adjustment computed herein shall be multiplied by one
147 hundred, rounded to four decimals in the manner provided in
148 this subsection, and added to the initial rate computed for
149 each class or subclass of property. For school districts
150 that levy separate tax rates on each subclass of real
151 property and personal property in the aggregate, if voters
152 approved a ballot before January 1, 2011, that presented
153 separate stated tax rates to be applied to the different
154 subclasses of real property and personal property in the
155 aggregate, or increases the separate rates that may be
156 levied on the different subclasses of real property and

157 personal property in the aggregate by different amounts, the
158 tax rate that shall be used for the single tax rate
159 calculation shall be a blended rate, calculated in the
160 manner provided under subdivision (1) of subsection 6 of
161 this section.

162 (5) Notwithstanding any provision of this subsection
163 to the contrary, no revision to the rate of levy for
164 personal property shall cause such levy to increase over the
165 levy for personal property from the prior year.

166 3. (1) Where the taxing authority is a school
167 district, it shall be required to revise the rates of levy
168 to the extent necessary to produce from all taxable
169 property, including state-assessed railroad and utility
170 property, which shall be separately estimated in addition to
171 other data required in complying with section 164.011,
172 substantially the amount of tax revenue permitted in this
173 section. In the year following tax rate reduction, the tax
174 rate ceiling may be adjusted to offset such district's
175 reduction in the apportionment of state school moneys due to
176 its reduced tax rate. However, in the event any school
177 district, in calculating a tax rate ceiling pursuant to this
178 section, requiring the estimating of effects of state-
179 assessed railroad and utility valuation or loss of state
180 aid, discovers that the estimates used result in receipt of
181 excess revenues, which would have required a lower rate if
182 the actual information had been known, the school district
183 shall reduce the tax rate ceiling in the following year to
184 compensate for the excess receipts, and the recalculated
185 rate shall become the tax rate ceiling for purposes of this
186 section.

187 (2) For any political subdivision which experiences a
188 reduction in the amount of assessed valuation relating to a
189 prior year, due to decisions of the state tax commission or

190 a court pursuant to sections 138.430 to 138.433, or due to
191 clerical errors or corrections in the calculation or
192 recordation of any assessed valuation:

193 (a) Such political subdivision may revise the tax rate
194 ceiling for each purpose it levies taxes to compensate for
195 the reduction in assessed value occurring after the
196 political subdivision calculated the tax rate ceiling for
197 the particular subclass of real property or for personal
198 property, in the aggregate, in a prior year. Such revision
199 by the political subdivision shall be made at the time of
200 the next calculation of the tax rate for the particular
201 subclass of real property or for personal property, in the
202 aggregate, after the reduction in assessed valuation has
203 been determined and shall be calculated in a manner that
204 results in the revised tax rate ceiling being the same as it
205 would have been had the corrected or finalized assessment
206 been available at the time of the prior calculation;

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

216 4. (1) In order to implement the provisions of this
217 section and Section 22 of Article X of the Constitution of
218 Missouri, the term improvements shall apply to both real and
219 personal property. In order to determine the value of new
220 construction and improvements, each county assessor shall
221 maintain a record of real property valuations in such a
222 manner as to identify each year the increase in valuation

223 for each political subdivision in the county as a result of
224 new construction and improvements. The value of new
225 construction and improvements shall include the additional
226 assessed value of all improvements or additions to real
227 property which were begun after and were not part of the
228 prior year's assessment, except that the additional assessed
229 value of all improvements or additions to real property
230 which had been totally or partially exempt from ad valorem
231 taxes pursuant to sections 99.800 to 99.865, sections
232 135.200 to 135.255, and section 353.110 shall be included in
233 the value of new construction and improvements when the
234 property becomes totally or partially subject to assessment
235 and payment of all ad valorem taxes. The aggregate increase
236 in valuation of personal property for the current year over
237 that of the previous year is the equivalent of the new
238 construction and improvements factor for personal property.
239 Notwithstanding any opt-out implemented pursuant to
240 subsection 14 of section 137.115, the assessor shall certify
241 the amount of new construction and improvements and the
242 amount of assessed value on any real property which was
243 assessed by the assessor of a county or city in such
244 previous year but is assessed by the assessor of a county or
245 city in the current year in a different subclass of real
246 property separately for each of the three subclasses of real
247 property for each political subdivision to the county clerk
248 in order that political subdivisions shall have this
249 information for the purpose of calculating tax rates
250 pursuant to this section and Section 22, Article X,
251 Constitution of Missouri. In addition, the state tax
252 commission shall certify each year to each county clerk the
253 increase in the general price level as measured by the
254 Consumer Price Index for All Urban Consumers for the United
255 States, or its successor publications, as defined and

256 officially reported by the United States Department of
257 Labor, or its successor agency. The state tax commission
258 shall certify the increase in such index on the latest
259 twelve-month basis available on February first of each year
260 over the immediately preceding prior twelve-month period in
261 order that political subdivisions shall have this
262 information available in setting their tax rates according
263 to law and Section 22 of Article X of the Constitution of
264 Missouri. For purposes of implementing the provisions of
265 this section and Section 22 of Article X of the Missouri
266 Constitution, the term "property" means all taxable
267 property, including state-assessed property.

268 (2) Each political subdivision required to revise
269 rates of levy pursuant to this section or Section 22 of
270 Article X of the Constitution of Missouri shall calculate
271 each tax rate it is authorized to levy and, in establishing
272 each tax rate, shall consider each provision for tax rate
273 revision provided in this section and Section 22 of Article
274 X of the Constitution of Missouri, separately and without
275 regard to annual tax rate reductions provided in section
276 67.505 and section 164.013. Each political subdivision
277 shall set each tax rate it is authorized to levy using the
278 calculation that produces the lowest tax rate ceiling. It
279 is further the intent of the general assembly, pursuant to
280 the authority of Section 10(c) of Article X of the
281 Constitution of Missouri, that the provisions of such
282 section be applicable to tax rate revisions mandated
283 pursuant to Section 22 of Article X of the Constitution of
284 Missouri as to reestablishing tax rates as revised in
285 subsequent years, enforcement provisions, and other
286 provisions not in conflict with Section 22 of Article X of
287 the Constitution of Missouri. Annual tax rate reductions
288 provided in section 67.505 and section 164.013 shall be

289 applied to the tax rate as established pursuant to this
290 section and Section 22 of Article X of the Constitution of
291 Missouri, unless otherwise provided by law.

292 5. (1) In all political subdivisions, the tax rate
293 ceiling established pursuant to this section shall not be
294 increased unless approved by a vote of the people. Approval
295 of the higher tax rate shall be by at least a majority of
296 votes cast. When a proposed higher tax rate requires
297 approval by more than a simple majority pursuant to any
298 provision of law or the constitution, the tax rate increase
299 must receive approval by at least the majority required.

300 (2) When voters approve an increase in the tax rate,
301 the amount of the increase shall be added to the tax rate
302 ceiling as calculated pursuant to this section to the extent
303 the total rate does not exceed any maximum rate prescribed
304 by law. If a ballot question presents a stated tax rate for
305 approval rather than describing the amount of increase in
306 the question, the stated tax rate approved shall be adjusted
307 as provided in this section and, so adjusted, shall be the
308 current tax rate ceiling. The increased tax rate ceiling as
309 approved shall be adjusted such that, when applied to the
310 current total assessed valuation of the political
311 subdivision, excluding new construction and improvements
312 since the date of the election approving such increase, the
313 revenue derived from the adjusted tax rate ceiling is equal
314 to the sum of: the amount of revenue which would have been
315 derived by applying the voter-approved increased tax rate
316 ceiling to total assessed valuation of the political
317 subdivision, as most recently certified by the city or
318 county clerk on or before the date of the election in which
319 such increase is approved, increased by the percentage
320 increase in the consumer price index, as provided by law.
321 Such adjusted tax rate ceiling may be applied to the total

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

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

349 (4) The governing body of any political subdivision
350 may levy a tax rate lower than its tax rate ceiling and may,
351 in a nonreassessment year, increase that lowered tax rate to
352 a level not exceeding the tax rate ceiling without voter
353 approval in the manner provided under subdivision [(4)] (5)
354 of this subsection. Nothing in this section shall be

355 construed as prohibiting a political subdivision from
356 voluntarily levying a tax rate lower than that which is
357 required under the provisions of this section or from
358 seeking voter approval of a reduction to such political
359 subdivision's tax rate ceiling.

360 ~~[(4)]~~ (5) In a year of general reassessment, a
361 governing body whose tax rate is lower than its tax rate
362 ceiling shall revise its tax rate pursuant to the provisions
363 of subsection 4 of this section as if its tax rate was at
364 the tax rate ceiling. In a year following general
365 reassessment, if such governing body intends to increase its
366 tax rate, the governing body shall conduct a public hearing,
367 and in a public meeting it shall adopt an ordinance,
368 resolution, or policy statement justifying its action prior
369 to setting and certifying its tax rate. The provisions of
370 this subdivision shall not apply to any political
371 subdivision which levies a tax rate lower than its tax rate
372 ceiling solely due to a reduction required by law resulting
373 from sales tax collections. The provisions of this
374 subdivision shall not apply to any political subdivision
375 which has received voter approval for an increase to its tax
376 rate ceiling subsequent to setting its most recent tax rate.

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

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

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

383 (b) Notwithstanding any other provision of law to the
384 contrary, when the required majority of voters in a
385 political subdivision passes an increase in the political
386 subdivision's tax rate, the political subdivision shall use
387 the current tax rate ceiling and the increase approved by

388 the voters in establishing the rates of levy for the tax
389 year immediately following the election.

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

399 6. (1) For the purposes of calculating state aid for
400 public schools pursuant to section 163.031, each taxing
401 authority which is a school district shall determine its
402 proposed tax rate as a blended rate of the classes or
403 subclasses of property. Such blended rate shall be
404 calculated by first determining the total tax revenue of the
405 property within the jurisdiction of the taxing authority,
406 which amount shall be equal to the sum of the products of
407 multiplying the assessed valuation of each class and
408 subclass of property by the corresponding tax rate for such
409 class or subclass, then dividing the total tax revenue by
410 the total assessed valuation of the same jurisdiction, and
411 then multiplying the resulting quotient by a factor of one
412 hundred. Where the taxing authority is a school district,
413 such blended rate shall also be used by such school district
414 for calculating revenue from state-assessed railroad and
415 utility property as defined in chapter 151 and for
416 apportioning the tax rate by purpose.

417 (2) Each taxing authority proposing to levy a tax rate
418 in any year shall notify the clerk of the county commission
419 in the county or counties where the tax rate applies of its
420 tax rate ceiling and its proposed tax rate. Each taxing

421 authority shall express its proposed tax rate in a fraction
422 equal to the nearest one-tenth of a cent, unless its
423 proposed tax rate is in excess of one dollar, then one/one-
424 hundredth of a cent. If a taxing authority shall round to
425 one/one-hundredth of a cent, it shall round up a fraction
426 greater than or equal to five/one-thousandth of one cent to
427 the next higher one/one-hundredth of a cent; if a taxing
428 authority shall round to one-tenth of a cent, it shall round
429 up a fraction greater than or equal to five/one-hundredths
430 of a cent to the next higher one-tenth of a cent. Any
431 taxing authority levying a property tax rate shall provide
432 data, in such form as shall be prescribed by the state
433 auditor by rule, substantiating such tax rate complies with
434 Missouri law. All forms for the calculation of rates
435 pursuant to this section shall be promulgated as a rule and
436 shall not be incorporated by reference. The state auditor
437 shall promulgate rules for any and all forms for the
438 calculation of rates pursuant to this section which do not
439 currently exist in rule form or that have been incorporated
440 by reference. In addition, each taxing authority proposing
441 to levy a tax rate for debt service shall provide data, in
442 such form as shall be prescribed by the state auditor by
443 rule, substantiating the tax rate for debt service complies
444 with Missouri law. A tax rate proposed for annual debt
445 service requirements will be prima facie valid if, after
446 making the payment for which the tax was levied, bonds
447 remain outstanding and the debt fund reserves do not exceed
448 the following year's payments. The county clerk shall keep
449 on file and available for public inspection all such
450 information for a period of three years. The clerk shall,
451 within three days of receipt, forward a copy of the notice
452 of a taxing authority's tax rate ceiling and proposed tax
453 rate and any substantiating data to the state auditor. The

454 state auditor shall, within fifteen days of the date of
455 receipt, examine such information and return to the county
456 clerk his or her findings as to compliance of the tax rate
457 ceiling with this section and as to compliance of any
458 proposed tax rate for debt service with Missouri law. If
459 the state auditor believes that a taxing authority's
460 proposed tax rate does not comply with Missouri law, then
461 the state auditor's findings shall include a recalculated
462 tax rate, and the state auditor may request a taxing
463 authority to submit documentation supporting such taxing
464 authority's proposed tax rate. The county clerk shall
465 immediately forward a copy of the auditor's findings to the
466 taxing authority and shall file a copy of the findings with
467 the information received from the taxing authority. The
468 taxing authority shall have fifteen days from the date of
469 receipt from the county clerk of the state auditor's
470 findings and any request for supporting documentation to
471 accept or reject in writing the rate change certified by the
472 state auditor and to submit all requested information to the
473 state auditor. A copy of the taxing authority's acceptance
474 or rejection and any information submitted to the state
475 auditor shall also be mailed to the county clerk. If a
476 taxing authority rejects a rate change certified by the
477 state auditor and the state auditor does not receive
478 supporting information which justifies the taxing
479 authority's original or any subsequent proposed tax rate,
480 then the state auditor shall refer the perceived violations
481 of such taxing authority to the attorney general's office
482 and the attorney general is authorized to obtain injunctive
483 relief to prevent the taxing authority from levying a
484 violative tax rate.

485 (3) In addition to any reporting requirements provided
486 in subdivision (2) of this subsection, for any taxing

487 authority imposing a tax rate for debt service, in any year
488 in which such taxing authority is required to reduce its
489 rates of levy pursuant to this section or Section 22 of
490 Article X of the Constitution of Missouri, the taxing
491 authority shall separately report to the state auditor, on a
492 form to be provided by the auditor, any increase in the rate
493 of levy for debt service made during that same year. The
494 state auditor shall provide such data aggregated by taxing
495 authority in an easily accessible format on the state
496 auditor's website, and the state auditor may perform an
497 audit on any such taxing authority to ensure compliance with
498 the provisions of this section and Article X of the
499 Constitution of Missouri.

500 [(3)] (4) In the event that the taxing authority
501 incorrectly completes the forms created and promulgated
502 under subdivision (2) of this subsection, or makes a
503 clerical error, the taxing authority may submit amended
504 forms with an explanation for the needed changes. If such
505 amended forms are filed under regulations prescribed by the
506 state auditor, the state auditor shall take into
507 consideration such amended forms for the purposes of this
508 subsection.

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

512 8. Whenever a taxpayer has cause to believe that a
513 taxing authority has not complied with the provisions of
514 this section, the taxpayer may make a formal complaint with
515 the prosecuting attorney of the county. Where the
516 prosecuting attorney fails to bring an action within ten
517 days of the filing of the complaint, the taxpayer may bring
518 a civil action pursuant to this section and institute an
519 action as representative of a class of all taxpayers within

520 a taxing authority if the class is so numerous that joinder
521 of all members is impracticable, if there are questions of
522 law or fact common to the class, if the claims or defenses
523 of the representative parties are typical of the claims or
524 defenses of the class, and if the representative parties
525 will fairly and adequately protect the interests of the
526 class. In any class action maintained pursuant to this
527 section, the court may direct to the members of the class a
528 notice to be published at least once each week for four
529 consecutive weeks in a newspaper of general circulation
530 published in the county where the civil action is commenced
531 and in other counties within the jurisdiction of a taxing
532 authority. The notice shall advise each member that the
533 court will exclude him or her from the class if he or she so
534 requests by a specified date, that the judgment, whether
535 favorable or not, will include all members who do not
536 request exclusion, and that any member who does not request
537 exclusion may, if he or she desires, enter an appearance.
538 In any class action brought pursuant to this section, the
539 court, in addition to the relief requested, shall assess
540 against the taxing authority found to be in violation of
541 this section the reasonable costs of bringing the action,
542 including reasonable attorney's fees, provided no attorney's
543 fees shall be awarded any attorney or association of
544 attorneys who receive public funds from any source for their
545 services. Any action brought pursuant to this section shall
546 be set for hearing as soon as practicable after the cause is
547 at issue.

548 9. If in any action, including a class action, the
549 court issues an order requiring a taxing authority to revise
550 the tax rates as provided in this section or enjoins a
551 taxing authority from the collection of a tax because of its
552 failure to revise the rate of levy as provided in this

553 section, any taxpayer paying his or her taxes when an
554 improper rate is applied has erroneously paid his or her
555 taxes in part, whether or not the taxes are paid under
556 protest as provided in section 139.031 or otherwise
557 contested. The part of the taxes paid erroneously is the
558 difference in the amount produced by the original levy and
559 the amount produced by the revised levy. The township or
560 county collector of taxes or the collector of taxes in any
561 city shall refund the amount of the tax erroneously paid.
562 The taxing authority refusing to revise the rate of levy as
563 provided in this section shall make available to the
564 collector all funds necessary to make refunds pursuant to
565 this subsection. No taxpayer shall receive any interest on
566 any money erroneously paid by him or her pursuant to this
567 subsection. Effective in the 1994 tax year, nothing in this
568 section shall be construed to require a taxing authority to
569 refund any tax erroneously paid prior to or during the third
570 tax year preceding the current tax year.

571 10. Any rule or portion of a rule, as that term is
572 defined in section 536.010, that is created under the
573 authority delegated in this section shall become effective
574 only if it complies with and is subject to all of the
575 provisions of chapter 536 and, if applicable, section
576 536.028. This section and chapter 536 are nonseverable and
577 if any of the powers vested with the general assembly
578 pursuant to chapter 536 to review, to delay the effective
579 date, or to disapprove and annul a rule are subsequently
580 held unconstitutional, then the grant of rulemaking
581 authority and any rule proposed or adopted after August 28,
582 2004, shall be invalid and void.

137.115. 1. (1) All other laws to the contrary
2 notwithstanding, the assessor or the assessor's deputies in
3 all counties of this state including the City of St. Louis

4 shall annually make a list of all real and tangible personal
5 property taxable in the assessor's city, county, town or
6 district.

7 (2) Except as otherwise provided in subsection 3 of
8 this section and section 137.078, the assessor shall
9 annually assess all personal property at thirty-three and
10 one-third percent of its true value in money as of January
11 first of each calendar year.

12 (3) The assessor shall annually assess all real
13 property, including any new construction and improvements to
14 real property, and possessory interests in real property at
15 the percent of its true value in money set in subsection 5
16 of this section. The true value in money of any possessory
17 interest in real property in subclass (3), where such real
18 property is on or lies within the ultimate airport boundary
19 as shown by a federal airport layout plan, as defined by 14
20 CFR 151.5, of a commercial airport having a FAR Part 139
21 certification and owned by a political subdivision, shall be
22 the otherwise applicable true value in money of any such
23 possessory interest in real property, less the total dollar
24 amount of costs paid by a party, other than the political
25 subdivision, towards any new construction or improvements on
26 such real property completed after January 1, 2008, and
27 which are included in the above-mentioned possessory
28 interest, regardless of the year in which such costs were
29 incurred or whether such costs were considered in any prior
30 year. The assessor shall annually assess all real property
31 in the following manner: new assessed values shall be
32 determined as of January first of each odd-numbered year and
33 shall be entered in the assessor's books; those same
34 assessed values shall apply in the following even-numbered
35 year, except for new construction and property improvements
36 which shall be valued as though they had been completed as

37 of January first of the preceding odd-numbered year. The
38 assessor may call at the office, place of doing business, or
39 residence of each person required by this chapter to list
40 property, and require the person to make a correct statement
41 of all taxable tangible personal property owned by the
42 person or under his or her care, charge or management,
43 taxable in the county.

44 (4) On or before January first of each even-numbered
45 year, the assessor shall prepare and submit a two-year
46 assessment maintenance plan to the county governing body and
47 the state tax commission for their respective approval or
48 modification. The county governing body shall approve and
49 forward such plan or its alternative to the plan to the
50 state tax commission by February first. If the county
51 governing body fails to forward the plan or its alternative
52 to the plan to the state tax commission by February first,
53 the assessor's plan shall be considered approved by the
54 county governing body. If the state tax commission fails to
55 approve a plan and if the state tax commission and the
56 assessor and the governing body of the county involved are
57 unable to resolve the differences, in order to receive state
58 cost-share funds outlined in section 137.750, the county or
59 the assessor shall petition the administrative hearing
60 commission, by May first, to decide all matters in dispute
61 regarding the assessment maintenance plan. Upon agreement
62 of the parties, the matter may be stayed while the parties
63 proceed with mediation or arbitration upon terms agreed to
64 by the parties. The final decision of the administrative
65 hearing commission shall be subject to judicial review in
66 the circuit court of the county involved.

67 (5) In the event a valuation of subclass (1) real
68 property or subclass (3) real property within any county
69 with a charter form of government, or within a city not

70 within a county, is made by a computer, computer-assisted
71 method or a computer program, the burden of proof, supported
72 by clear, convincing and cogent evidence to sustain such
73 valuation, shall be on the assessor at any hearing or
74 appeal. In any such county, unless the assessor proves
75 otherwise, there shall be a presumption that the assessment
76 was made by a computer, computer-assisted method or a
77 computer program. Such evidence shall include, but shall
78 not be limited to, the following, to the extent available:

79 [(1)] (a) The findings of the assessor based on an
80 appraisal of the property by generally accepted appraisal
81 techniques; and

82 [(2)] (b) The purchase prices from sales of at least
83 three comparable properties and the address or location
84 thereof. As used in this subdivision, the word "comparable"
85 means that:

86 [(a)] a. Such sale was closed at a date relevant to
87 the property valuation; and

88 [(b)] b. Such properties are not more than one mile
89 from the site of the disputed property, except where no
90 similar properties exist within one mile of the disputed
91 property, the nearest comparable property shall be used.
92 Such property shall be within five hundred square feet in
93 size of the disputed property, and resemble the disputed
94 property in age, floor plan, number of rooms, and other
95 relevant characteristics.

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

99 3. The following items of personal property shall each
100 constitute separate subclasses of tangible personal property
101 and shall be assessed and valued for the purposes of

102 taxation at the following percentages of their true value in
103 money:

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

106 (2) Livestock, twelve percent;

107 (3) Farm machinery, twelve percent;

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

115 (5) Poultry, twelve percent;

116 (6) Tools and equipment used for pollution control and
117 tools and equipment used in retooling for the purpose of
118 introducing new product lines or used for making
119 improvements to existing products by any company which is
120 located in a state enterprise zone and which is identified
121 by any standard industrial classification number cited in
122 subdivision (7) of section 135.200, twenty-five percent; and

123 (7) Solar panels, racking systems, inverters, and
124 related solar equipment, components, materials, and supplies
125 installed in connection with solar photovoltaic energy
126 systems, as described in subdivision (46) of subsection 2 of
127 section 144.030, that were constructed and producing solar
128 energy prior to August 9, 2022, five percent.

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

135 5. (1) All subclasses of real property, as such
136 subclasses are established in Section 4(b) of Article X of
137 the Missouri Constitution and defined in section 137.016,
138 shall be assessed at the following percentages of true value:

139 (a) For real property in subclass (1), nineteen
140 percent;

141 (b) For real property in subclass (2), twelve percent;
142 and

143 (c) For real property in subclass (3), thirty-two
144 percent.

145 (2) A taxpayer may apply to the county assessor, or,
146 if not located within a county, then the assessor of such
147 city, for the reclassification of such taxpayer's real
148 property if the use or purpose of such real property is
149 changed after such property is assessed under the provisions
150 of this chapter. If the assessor determines that such
151 property shall be reclassified, he or she shall determine
152 the assessment under this subsection based on the percentage
153 of the tax year that such property was classified in each
154 subclassification.

155 6. Manufactured homes, as defined in section 700.010,
156 which are actually used as dwelling units shall be assessed
157 at the same percentage of true value as residential real
158 property for the purpose of taxation. The percentage of
159 assessment of true value for such manufactured homes shall
160 be the same as for residential real property. If the county
161 collector cannot identify or find the manufactured home when
162 attempting to attach the manufactured home for payment of
163 taxes owed by the manufactured home owner, the county
164 collector may request the county commission to have the
165 manufactured home removed from the tax books, and such
166 request shall be granted within thirty days after the
167 request is made; however, the removal from the tax books

168 does not remove the tax lien on the manufactured home if it
169 is later identified or found. For purposes of this section,
170 a manufactured home located in a manufactured home rental
171 park, rental community or on real estate not owned by the
172 manufactured home owner shall be considered personal
173 property. For purposes of this section, a manufactured home
174 located on real estate owned by the manufactured home owner
175 may be considered real property.

176 7. Each manufactured home assessed shall be considered
177 a parcel for the purpose of reimbursement pursuant to
178 section 137.750, unless the manufactured home is deemed to
179 be real estate as defined in subsection 7 of section 442.015
180 and assessed as a realty improvement to the existing real
181 estate parcel.

182 8. Any amount of tax due and owing based on the
183 assessment of a manufactured home shall be included on the
184 personal property tax statement of the manufactured home
185 owner unless the manufactured home is deemed to be real
186 estate as defined in subsection 7 of section 442.015, in
187 which case the amount of tax due and owing on the assessment
188 of the manufactured home as a realty improvement to the
189 existing real estate parcel shall be included on the real
190 property tax statement of the real estate owner.

191 9. The assessor of each county and each city not
192 within a county shall use a nationally recognized automotive
193 trade publication such as the National Automobile Dealers'
194 Association Official Used Car Guide, Kelley Blue Book,
195 Edmunds, or other similar publication as the recommended
196 guide of information for determining the true value of motor
197 vehicles described in such publication. The state tax
198 commission shall select and make available to all assessors
199 which publication shall be used. The assessor of each
200 county and each city not within a county shall use the trade-

201 in value published in the current October issue of the
202 publication selected by the state tax commission. The
203 assessor shall not use a value that is greater than the
204 average trade-in value in determining the true value of the
205 motor vehicle without performing a physical inspection of
206 the motor vehicle. For vehicles two years old or newer from
207 a vehicle's model year, the assessor may use a value other
208 than average without performing a physical inspection of the
209 motor vehicle. In the absence of a listing for a particular
210 motor vehicle in such publication, the assessor shall use
211 such information or publications that, in the assessor's
212 judgment, will fairly estimate the true value in money of
213 the motor vehicle. For motor vehicles with a true value of
214 less than fifty thousand dollars as of January 1, 2025, the
215 assessor shall not assess such motor vehicle for an amount
216 greater than such motor vehicle was assessed in the previous
217 year, provided that such motor vehicle was properly assessed
218 in the previous year.

219 10. (1) Before the assessor may increase the assessed
220 valuation of any parcel of subclass (1) real property by
221 more than fifteen percent since the last assessment,
222 excluding increases due to new construction or improvements,
223 the assessor shall conduct a physical inspection of such
224 property.

225 (2) The property owner of any parcel of subclass (3)
226 real property may request the assessor to conduct a physical
227 inspection of such property if the assessed valuation of
228 such property has increased by more than fifteen percent
229 since the last assessment, excluding increases due to new
230 construction or improvements. Such physical inspection
231 shall comply with the provisions of subsection 12 of this
232 section.

233 11. If a physical inspection is required[,] pursuant
234 to subdivision (1) of subsection 10 of this section, the
235 assessor shall notify the property owner of that fact in
236 writing and shall provide the owner clear written notice of
237 the owner's rights relating to the physical inspection. If
238 a physical inspection is required, the property owner may
239 request that an interior inspection be performed during the
240 physical inspection. The owner shall have no less than
241 thirty days to notify the assessor of a request for an
242 interior physical inspection.

243 12. A physical inspection[, as required by subsection
244 10 of this section,] conducted pursuant to subsection 10 of
245 this section shall include, but not be limited to, an on-
246 site personal observation and review of all exterior
247 portions of the land and any buildings and improvements to
248 which the inspector has or may reasonably and lawfully gain
249 external access, and shall include an observation and review
250 of the interior of any buildings or improvements on the
251 property upon the timely request of the owner pursuant to
252 subsection 11 of this section. Mere observation of the
253 property via a drive-by inspection or the like shall not be
254 considered sufficient to constitute a physical inspection as
255 required by this section.

256 13. A county or city collector may accept credit cards
257 as proper form of payment of outstanding property tax or
258 license due. No county or city collector may charge
259 surcharge for payment by credit card which exceeds the fee
260 or surcharge charged by the credit card bank, processor, or
261 issuer for its service. A county or city collector may
262 accept payment by electronic transfers of funds in payment
263 of any tax or license and charge the person making such
264 payment a fee equal to the fee charged the county by the
265 bank, processor, or issuer of such electronic payment.

266 14. Any county or city not within a county in this
267 state may, by an affirmative vote of the governing body of
268 such county, opt out of the provisions of this section and
269 sections 137.073, 138.060, and 138.100 as enacted by house
270 bill no. 1150 of the ninety-first general assembly, second
271 regular session and section 137.073 as modified by house
272 committee substitute for senate substitute for senate
273 committee substitute for senate bill no. 960, ninety-second
274 general assembly, second regular session, for the next year
275 of the general reassessment, prior to January first of any
276 year. No county or city not within a county shall exercise
277 this opt-out provision after implementing the provisions of
278 this section and sections 137.073, 138.060, and 138.100 as
279 enacted by house bill no. 1150 of the ninety-first general
280 assembly, second regular session and section 137.073 as
281 modified by house committee substitute for senate substitute
282 for senate committee substitute for senate bill no. 960,
283 ninety-second general assembly, second regular session, in a
284 year of general reassessment. For the purposes of applying
285 the provisions of this subsection , a political subdivision
286 contained within two or more counties where at least one of
287 such counties has opted out and at least one of such
288 counties has not opted out shall calculate a single tax rate
289 as in effect prior to the enactment of house bill no. 1150
290 of the ninety-first general assembly, second regular
291 session. A governing body of a city not within a county or
292 a county that has opted out under the provisions of this
293 subsection may choose to implement the provisions of this
294 section and sections 137.073, 138.060, and 138.100 as
295 enacted by house bill no. 1150 of the ninety-first general
296 assembly, second regular session, and section 137.073 as
297 modified by house committee substitute for senate substitute
298 for senate committee substitute for senate bill no. 960,

299 ninety-second general assembly, second regular session, for
300 the next year of general reassessment, by an affirmative
301 vote of the governing body prior to December thirty-first of
302 any year.

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

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

137.121. 1. Assessors may create, maintain, and store assessment records, property characteristics, valuation data, and supporting documentation in electronic format, and such electronic records shall be deemed official records for all purposes under Missouri law.

2. Assessors may establish an electronic notification and record delivery system for assessment-related documents and notices.

3. Property owners may voluntarily opt in to receive assessment sheets, notices of change, and other official communications by electronic means, including email or secure electronic delivery.

4. Electronic notice and electronic record delivery adopted under the provisions of this section shall have the same legal effect as delivery by mail and shall satisfy all statutory notice requirements.

137.180. 1. Whenever any assessor shall increase the valuation of any real property he or she shall forthwith notify the record owner of such increase, **[either]** in person, **[or]** by first-class mail directed to the last known address**;**, or by electronic means, including email or secure electronic delivery, provided the property owner has consented to electronic delivery or has supplied an email address to the assessor's office. Electronic notice delivered in compliance with this subsection shall satisfy all statutory notice requirements. Every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state.

2. Effective January 1, 2009, for all counties with a charter form of government, other than any county adopting a charter form of government after January 1, 2008, whenever

18 any assessor shall increase the valuation of any real
19 property, he or she shall forthwith notify the record owner
20 on or before June [fifteenth] first of such increase and, in
21 a year of general reassessment, the county shall notify the
22 record owner of the projected tax liability likely to result
23 from such an increase, [either] in person, [or] by first-
24 class mail directed to the last known address, or by
25 electronic means under the provisions of subsection 1 of
26 this section; every such increase in assessed valuation made
27 by the assessor shall be subject to review by the county
28 board of equalization whereat the landowner shall be
29 entitled to be heard, and the notice to the landowner shall
30 so state. Notice of the projected tax liability from the
31 county shall accompany the notice of increased valuation
32 from the assessor.

33 3. For all calendar years prior to the first day of
34 January of the year following receipt of software necessary
35 for the implementation of the requirements provided under
36 subsections 4 and 5 of this section from the state tax
37 commission, for any county not subject to the provisions of
38 subsection 2 of this section or subsection 2 of section
39 137.355, whenever any assessor shall increase the valuation
40 of any real property, he or she shall forthwith notify the
41 record owner on or before June [fifteenth] first of the
42 previous assessed value and such increase [either] in
43 person, [or] by first-class mail directed to the last known
44 address, or by electronic means under the provisions of
45 subsection 1 of this section, and include in such notice a
46 statement indicating that the change in assessed value may
47 impact the record owner's tax liability and provide all
48 processes and deadlines for appealing determinations of the
49 assessed value of such property. Such notice shall be
50 provided in a font and format sufficient to alert a record

51 owner of the potential impact upon tax liability and the
52 appellate processes available.

53 4. Effective January first of the year following
54 receipt of software necessary for the implementation of the
55 requirements provided under this subsection and subsection 5
56 of this section from the state tax commission, for all
57 counties not subject to the provisions of subsection 2 of
58 this section or subsection 2 of section 137.355, whenever
59 any assessor shall increase the valuation of any real
60 property, he or she shall forthwith notify the record owner
61 on or before June ~~fifteenth~~ first of such increase and, in
62 a year of general reassessment, the county shall notify the
63 record owner of the projected tax liability likely to result
64 from such an increase, ~~either~~ in person, ~~or~~ by first-
65 class mail directed to the last known address, or by
66 electronic means under the provisions of subsection 1 of
67 this section; every such increase in assessed valuation made
68 by the assessor shall be subject to review by the county
69 board of equalization whereat the landowner shall be
70 entitled to be heard, and the notice to the landowner shall
71 so state. Notice of the projected tax liability from the
72 county shall accompany the notice of increased valuation
73 from the assessor.

74 5. The notice of projected tax liability, required
75 under subsections 2 and 4 of this section, from the county
76 shall include:

77 (1) The record owner's name, address, and the parcel
78 number of the property;

79 (2) A list of all political subdivisions levying a tax
80 upon the property of the record owner;

81 (3) The projected tax rate for each political
82 subdivision levying a tax upon the property of the record

83 owner, and the purpose for each levy of such political
84 subdivisions;

85 (4) The previous year's tax rates for each individual
86 tax levy imposed by each political subdivision levying a tax
87 upon the property of the record owner;

88 (5) The tax rate ceiling for each levy imposed by each
89 political subdivision levying a tax upon the property of the
90 record owner;

91 (6) The contact information for each political
92 subdivision levying a tax upon the property of the record
93 owner;

94 (7) A statement identifying any projected tax rates
95 for political subdivisions levying a tax upon the property
96 of the record owner, which were not calculated and provided
97 by the political subdivision levying the tax; and

98 (8) The total projected property tax liability of the
99 taxpayer.

100 6. In addition to the requirements provided under
101 subsections 1, 2, and 5 of this section, effective January
102 1, 2011, in any county with a charter form of government and
103 with more than one million inhabitants, whenever any
104 assessor shall notify a record owner of any change in
105 assessed value, such assessor shall provide notice that
106 information regarding the assessment method and computation
107 of value for such property is available on the assessor's
108 website and provide the exact website address at which such
109 information may be accessed. Such notification shall
110 provide the assessor's contact information to enable
111 taxpayers without internet access to request and receive
112 information regarding the assessment method and computation
113 of value for such property.

114 7. Assessors may provide assessment sheets, valuation
115 notices, and other official communications electronically

116 upon obtaining consent from the property owner. No property
117 owner shall be required to receive electronic notices, and
118 paper notice shall be provided upon request.

137.355. 1. If an assessor increases the valuation of
2 any tangible personal property as estimated in the itemized
3 list furnished to the assessor, and if an assessor increases
4 the valuation of any real property, he or she shall
5 forthwith notify the record owner of the increase [either]
6 in person [or], by first-class mail directed to the last
7 known address, [and] or by electronic means, including email
8 or secure electronic delivery, provided the property owner
9 has consented to electronic delivery or has supplied an
10 email address to the assessor's office. Electronic notice
11 delivered in compliance with this subsection shall satisfy
12 all statutory notice requirements. If the address of the
13 owner is unknown notice shall be given by publication in two
14 newspapers published in the county.

15 2. For all calendar years prior to the first day of
16 January of the year following receipt of software necessary
17 for the implementation of the requirements provided under
18 subsections 3 and 4 of this section from the state tax
19 commission, whenever any assessor shall increase the
20 valuation of any real property, he or she shall forthwith
21 notify the record owner on or before June [fifteenth] first
22 of the previous assessed value and such increase [either] in
23 person, [or] by first-class mail directed to the last known
24 address, or by electronic means under the provisions of
25 subsection 1 of this section, and include on the face of
26 such notice, in no less than twelve-point font, the
27 following statement:

28 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE
29 HAS INCREASED, IT MAY INCREASE YOUR REAL
30 PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-

31 FIRST. IF YOU DO NOT AGREE THAT THE VALUE OF
32 YOUR PROPERTY HAS INCREASED, YOU MUST CHALLENGE
33 THE VALUE ON OR BEFORE _____ (INSERT DATE BY
34 WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR
35 COUNTY ASSESSOR.

36 3. Effective January first of the year following
37 receipt of software necessary for the implementation of the
38 requirements provided under this subsection and subsection 4
39 of this section from the state tax commission, if an
40 assessor increases the valuation of any real property, the
41 assessor, on or before June [fifteenth] first, shall notify
42 the record owner of the increase and, in a year of general
43 reassessment, the county shall notify the record owner of
44 the projected tax liability likely to result from such an
45 increase [either] in person [or], by first-class mail
46 directed to the last known address, or by electronic means
47 under the provisions of subsection 1 of this section, and,
48 if the address of the owner is unknown, notice shall be
49 given by publication in two newspapers published in the
50 county. Notice of the projected tax liability from the
51 county shall accompany the notice of increased valuation
52 from the assessor.

53 4. The notice of projected tax liability, required
54 under subsection 3 of this section, from the county shall
55 include:

56 (1) The record owner's name, address, and the parcel
57 number of the property;

58 (2) A list of all political subdivisions levying a tax
59 upon the property of the record owner;

60 (3) The projected tax rate for each political
61 subdivision levying a tax upon the property of the record
62 owner, and the purpose for each levy of such political
63 subdivisions;

64 (4) The previous year's tax rates for each individual
65 tax levy imposed by each political subdivision levying a tax
66 upon the property of the record owner;

67 (5) The tax rate ceiling for each levy imposed by each
68 political subdivision levying a tax upon the property of the
69 record owner;

70 (6) The contact information for each political
71 subdivision levying a tax upon the property of the record
72 owner;

73 (7) A statement identifying any projected tax rates
74 for political subdivisions levying a tax upon the property
75 of the record owner, which were not calculated and provided
76 by the political subdivision levying the tax; and

77 (8) The total projected property tax liability of the
78 taxpayer.

79 5. Assessors may provide assessment sheets, valuation
80 notices, and other official communications electronically
81 upon obtaining consent from the property owner. No property
82 owner shall be required to receive electronic notices, and
83 paper notice shall be provided upon request.

137.490. 1. The assessor, or his deputies under his
2 direction, shall assess all the taxable real property within
3 the city and all tangible personal property taxable by the
4 city under the laws of this state in the manner provided in
5 sections 137.485 to 137.550 and as otherwise provided by
6 law, and for that purpose the assessor may divide and assign
7 the work or any of it among them. They shall commence their
8 assessment on the first day of January in each year and
9 complete the assessment, and the deputies make their final
10 reports thereof to the assessor, on or before the first day
11 of July next following. The assessor shall see that the
12 assessment is made uniform and equal throughout the city.
13 If the assessor proposes to increase any assessment of real

14 property, he or she shall give notice of the fact to the
15 person owning the property affected, his or her agent or
16 representative, by personal notice, [or] by first-class mail
17 directed to the last known address, or by electronic means,
18 including email or secure electronic delivery, provided the
19 property owner has consented to electronic delivery or has
20 supplied an email address to the assessor's office.
21 Electronic notice delivered in compliance with this
22 subsection shall satisfy all statutory notice requirements.

23 2. Effective January 1, 2009, the assessor, or his or
24 her deputies under his or her direction, shall commence
25 their assessment on the first day of January in each year
26 and complete the assessment, and the deputies make their
27 final reports thereof to the assessor, on or before the
28 first day of March next following. The assessor shall see
29 that the assessment is made uniform and equal throughout the
30 city. If the assessor proposes to increase any assessment
31 of real property, the assessor shall, on or before the
32 [fifteenth] first day of June, give notice of the fact and,
33 in a year of general reassessment, the city shall provide
34 notice of the projected tax liability likely to result from
35 such an increase to the person owning the property affected,
36 his or her agent or representative, by personal notice, [or]
37 by first-class mail directed to the last known address, or
38 by electronic means under the provisions of subsection 1 of
39 this section. Notice of the projected tax liability from
40 the city shall accompany the notice of increased valuation
41 from the assessor.

42 3. The notice of projected tax liability, required
43 under subsection 2 of this section, from the city shall
44 include:

45 (1) The record owner's name, address, and the parcel
46 number of the property;

47 (2) A list of all political subdivisions levying a tax
48 upon the property of the record owner;

49 (3) The projected tax rate for each political
50 subdivision levying a tax upon the property of the record
51 owner, and the purpose for each levy of such political
52 subdivisions;

53 (4) The previous year's tax rates for each individual
54 tax levy imposed by each political subdivision levying a tax
55 upon the property of the record owner;

56 (5) The tax rate ceiling for each levy imposed by each
57 political subdivision levying a tax upon the property of the
58 record owner;

59 (6) The contact information for each political
60 subdivision levying a tax upon the property of the record
61 owner;

62 (7) A statement identifying any projected tax rates
63 for political subdivisions levying a tax upon the property
64 of the record owner, which were not calculated and provided
65 by the political subdivision levying the tax; and

66 (8) The total projected property tax liability of the
67 taxpayer.

68 4. Assessors may provide assessment sheets, valuation
69 notices, and other official communications electronically
70 upon obtaining consent from the property owner. No property
71 owner shall be required to receive electronic notices, and
72 paper notice shall be provided upon request.

137.1050. 1. For the purposes of this section, the
2 following terms shall mean:

3 (1) "Eligible credit amount", the difference between
4 an eligible taxpayer's real property tax liability on such
5 taxpayer's homestead for a given tax year, minus the real
6 property tax liability on such homestead in the eligible
7 taxpayer's initial credit year;

- 8 (2) "Eligible taxpayer", a Missouri resident who:
9 (a) Is sixty-two years of age or older;
10 (b) Is an owner of record of a homestead or has a
11 legal or equitable interest in such property as evidenced by
12 a written instrument; and
13 (c) Is liable for the payment of real property taxes
14 on such homestead;
15 (3) "Homestead", real property actually occupied by an
16 eligible taxpayer as the primary residence. An eligible
17 taxpayer shall not claim more than one primary residence;
18 (4) "Initial credit year":
19 (a) In the case of a taxpayer that meets all
20 requirements of subdivision (2) of this subsection prior to
21 the year in which a credit is authorized pursuant to
22 subsection 2 of this section, the year in which such credit
23 is authorized;
24 (b) For all other taxpayers, the year in which the
25 taxpayer meets all requirements of subdivision (2) of this
26 subsection.

27 If in any tax year subsequent to the eligible taxpayer's
28 initial credit year the eligible taxpayer's real property
29 tax liability is lower than such liability in the initial
30 credit year, such tax year shall be considered the eligible
31 taxpayer's initial credit year for all subsequent tax
32 years. This provision shall not apply if an eligible
33 taxpayer's real property tax liability is lower than such
34 liability in the taxpayer's initial credit year solely due
35 to a reduction in a property tax levy made pursuant to
36 section 321.554.

37 2. (1) Any county authorized to impose a property tax
38 may grant a property tax credit to eligible taxpayers

39 residing in such county in an amount equal to the taxpayer's
40 eligible credit amount, provided that:

41 (a) Such county adopts an ordinance authorizing such
42 credit; or

43 (b) a. A petition in support of a referendum on such
44 a credit is signed by at least five percent of the
45 registered voters of such county voting in the last
46 gubernatorial election and the petition is delivered to the
47 governing body of the county, which shall subsequently hold
48 a referendum on such credit.

49 b. The ballot of submission for the question submitted
50 to the voters pursuant to paragraph (b) of this subdivision
51 shall be in substantially the following form:

52 Shall the County of _____ exempt senior
53 citizens aged 62 and older from increases in
54 the property tax liability due on such senior
55 citizens' primary residence?

56 YES NO

57 If a majority of the votes cast on the proposal by the
58 qualified voters voting thereon are in favor of the
59 proposal, then the credit shall be in effect.

60 (2) An ordinance adopted pursuant to paragraph (a) of
61 subdivision (1) of this subsection shall not preclude such
62 ordinance from being amended or superseded by a petition
63 subsequently adopted pursuant to paragraph (b) of
64 subdivision (1) of this subsection.

65 3. (1) A county granting credit pursuant to this
66 section shall apply such credit when calculating the
67 eligible taxpayer's property tax liability for the tax
68 year. The amount of the credit shall be noted on the
69 statement of tax due sent to the eligible taxpayer by the

70 county collector. The county governing body may adopt
71 reasonable procedures in order to carry out the purposes and
72 intent of this section, provided that the county shall not
73 adopt any procedure that limits the definition or scope of
74 eligible credit amount or eligible taxpayer as defined in
75 this section.

76 (2) If an eligible taxpayer makes new construction and
77 improvements to such eligible taxpayer's homestead, the real
78 property tax liability for the taxpayer's initial credit
79 year shall be increased to reflect the real property tax
80 liability attributable to such new construction and
81 improvements.

82 (3) If an eligible taxpayer's homestead is annexed
83 into a taxing jurisdiction to which such eligible taxpayer
84 did not owe real property tax in the eligible taxpayer's
85 initial credit year, then the real property tax liability
86 for the taxpayer's initial credit year shall be increased to
87 reflect the real property tax liability owed to the annexing
88 taxing jurisdiction.

89 4. For the purposes of calculating property tax levies
90 pursuant to section 137.073, the total amount of credits
91 authorized by a county pursuant to this section shall be
92 considered tax revenue, as such term is defined in section
93 137.073, actually received.

94 5. A county granting a tax credit pursuant to this
95 section shall notify each political subdivision within such
96 county of the total credit amount applicable to such
97 political subdivision by no later than November thirtieth of
98 each year.

99 6. For all tax years beginning on or after the
100 effective date of this section, an eligible taxpayer
101 applying for the tax credit authorized under the provisions
102 of this section shall not be required to reapply annually.

103 Upon initial qualification under the provisions of this
104 section and any additional provisions adopted by the county
105 governing body, the eligible taxpayer shall maintain such
106 eligibility without a requirement to reapply for
107 qualification each year. The tax credit shall continue to
108 be automatically applied to the eligible taxpayer's
109 homestead until the tax year in which the eligible taxpayer
110 relocates to another homestead or upon the death of the
111 eligible taxpayer, which shall be certified with a copy of
112 the death certificate or notification of the relocation
113 within ninety days of the date of either such event. If a
114 credit is granted in error due to the failure of the
115 taxpayer to notify the county collector of relocation or
116 death, the governing body of the county may remedy the error.

137.1060. Beginning January 1, 2027, as part of the
2 report required by section 162.821, each district secretary
3 shall include in such report the total amount of property
4 tax credits authorized by sections 137.1050 and 137.1055
5 that are applicable to the district for the prior year, as
6 provided to the school district by the county pursuant to
7 subsection 5 of section 137.1050 and subsection 5 of section
8 137.1055.

139.031. 1. (1) Any taxpayer may protest all or any
2 part of any current taxes assessed against the taxpayer,
3 except taxes collected by the director of revenue of
4 Missouri. Any such taxpayer desiring to pay any current
5 taxes under protest or while paying taxes based upon a
6 disputed assessment shall, at the time of paying such taxes,
7 make full payment of the current tax bill before the
8 delinquency date and file with the collector a written
9 statement setting forth the grounds on which the protest is
10 based. The statement shall include the true value in money
11 claimed by the taxpayer if disputed. An appeal before the

12 state tax commission shall not be dismissed on the grounds
13 that a taxpayer failed to file a written statement when
14 paying taxes based upon a disputed assessment.

15 (2) (a) The governing body of any county may by
16 ordinance or order provide for partial payments on
17 residential real property taxes assessed and in dispute,
18 when a taxpayer has appealed an assessment on their primary
19 residence that has not been resolved by the property tax
20 payment deadline, at the option of the taxpayer.

21 (b) The county may enter into an agreement with a
22 taxpayer that requires the taxpayer to make a minimum
23 payment that is greater than or equal to the tax liability
24 assessed on the residential real property in the previous
25 year and to pay the remainder due, if any, after all appeals
26 and final judgment has been entered, with interest on the
27 remaining disputed amount deferred at a rate not to exceed
28 the lesser of five percent or the annual percentage increase
29 in inflation based on the Consumer Price Index for All Urban
30 Consumers in the Midwest Region, as recorded by the United
31 States Department of Labor, Bureau of Labor Statistics, or
32 its successor index, and in addition, shall pay to the
33 county the ten dollar fee established under subsection 3 of
34 section 140.100. Upon minimum payment, per the agreement,
35 the taxpayer's account shall be considered in compliance
36 until the appeal is resolved and the taxpayer has been given
37 notice of any final payment amount and thirty days to make
38 full payment.

39 (c) If a taxpayer fails to make the initial approved
40 partial payment of the residential real property taxes owed
41 to the county on or before the due date as determined by the
42 agreement, such county shall charge the taxpayer interest
43 and penalties on the amount of property taxes still owed for
44 that year, which shall include the late partial payment

45 amount and the deferred payment amount. No county shall
46 charge a taxpayer interest or penalties on any amount of
47 property taxes the taxpayer has already paid. Delinquent
48 residential real property taxes under this subdivision shall
49 bear interest at the rate provided by section 140.100.

50 2. Upon receiving payment of current taxes under
51 protest under subsection 1 of this section or upon receiving
52 from the state tax commission or the circuit court notice of
53 an appeal from the state tax commission or the circuit court
54 under section 138.430, along with full payment of the
55 current tax bill before the delinquency date, the collector
56 shall disburse to the proper official all portions of taxes
57 not protested or not disputed by the taxpayer and shall
58 impound in a separate fund all portions of such taxes which
59 are protested or in dispute. Every taxpayer protesting the
60 payment of current taxes under subsection 1 of this section
61 shall, within ninety days after filing his protest, commence
62 an action against the collector by filing a petition for the
63 recovery of the amount protested in the circuit court of the
64 county in which the collector maintains his office. If any
65 taxpayer so protesting his taxes under subsection 1 of this
66 section shall fail to commence an action in the circuit
67 court for the recovery of the taxes protested within the
68 time prescribed in this subsection, such protest shall
69 become null and void and of no effect, and the collector
70 shall then disburse to the proper official the taxes
71 impounded, and any interest earned thereon, as provided
72 above in this subsection.

73 3. No action against the collector shall be commenced
74 by any taxpayer who has, effective for the current tax year,
75 filed with the state tax commission or the circuit court a
76 timely and proper appeal of the assessment of the taxpayer's
77 property. The portion of taxes in dispute from an appeal of

78 an assessment shall be impounded in a separate fund and the
79 commission in its decision and order issued under chapter
80 138 or the circuit court in its judgment may order all or
81 any part of such taxes refunded to the taxpayer, or may
82 authorize the collector to release and disburse all or any
83 part of such taxes.

84 4. Trial of the action for recovery of taxes protested
85 under subsection 1 of this section in the circuit court
86 shall be in the manner prescribed for nonjury civil
87 proceedings, and, after determination of the issues, the
88 court shall make such orders as may be just and equitable to
89 refund to the taxpayer all or any part of the current taxes
90 paid under protest, together with any interest earned
91 thereon, or to authorize the collector to release and
92 disburse all or any part of the impounded taxes, and any
93 interest earned thereon, to the appropriate officials of the
94 taxing authorities. Either party to the proceedings may
95 appeal the determination of the circuit court.

96 5. All the county collectors of taxes, and the
97 collector of taxes in any city not within a county, shall,
98 upon written application of a taxpayer, refund or credit
99 against the taxpayer's tax liability in the following
100 [taxable] tax year and subsequent consecutive [taxable] tax
101 years until the taxpayer has received credit in full for any
102 real or personal property tax mistakenly or erroneously
103 levied against the taxpayer and collected in whole or in
104 part by the collector. Such application shall be filed
105 within three years after the tax is mistakenly or
106 erroneously paid. The governing body, or other appropriate
107 body or official of the county or city not within a county,
108 shall make available to the collector funds necessary to
109 make refunds under this subsection by issuing warrants upon

110 the fund to which the mistaken or erroneous payment has been
111 credited, or otherwise.

112 6. No taxpayer shall receive any interest on any money
113 paid in by the taxpayer erroneously.

114 7. All protested taxes impounded under protest under
115 subsection 1 of this section and all disputed taxes
116 impounded under notice as required by section 138.430 shall
117 be invested by the collector in the same manner as assets
118 specified in section 30.260 for investment of state moneys.
119 A taxpayer who is entitled to a refund of protested or
120 disputed taxes shall also receive the interest earned on the
121 investment thereof. If the collector is ordered to release
122 and disburse all or part of the taxes paid under protest or
123 dispute to the proper official, such taxes shall be
124 disbursed along with the proportional amount of interest
125 earned on the investment of the taxes due the particular
126 taxing authority.

127 8. Any taxing authority may request to be notified by
128 the county collector of current taxes paid under protest.
129 Such request shall be in writing and submitted on or before
130 February first next following the delinquent date of current
131 taxes paid under protest or disputed, and the county
132 collector shall provide such information on or before March
133 first of the same year to the requesting taxing authority of
134 the taxes paid under protest and disputed taxes which would
135 be received by such taxing authority if the funds were not
136 the subject of a protest or dispute. Any taxing authority
137 may apply to the circuit court of the county or city not
138 within a county in which a collector has impounded protested
139 or disputed taxes under this section and, upon a
140 satisfactory showing that such taxing authority would
141 receive such impounded tax funds if they were not the
142 subject of a protest or dispute and that such taxing

143 authority has the financial ability and legal capacity to
144 repay such impounded tax funds in the event a decision
145 ordering a refund to the taxpayer is subsequently made, the
146 circuit court shall order, pendente lite, the disbursal of
147 all or any part of such impounded tax funds to such taxing
148 authority. The circuit court issuing an order under this
149 subsection shall retain jurisdiction of such matter for
150 further proceedings, if any, to compel restitution of such
151 tax funds to the taxpayer. In the event that any protested
152 or disputed tax funds refunded to a taxpayer were disbursed
153 to a taxing authority under this subsection instead of being
154 held and invested by the collector under subsection 7 of
155 this section, the taxpayer shall be entitled to interest on
156 all refunded tax funds at the annual rate calculated by the
157 state treasurer and applied by the director of revenue under
158 section 32.068. This measure of interest shall only apply
159 to protested or disputed tax funds actually distributed to a
160 taxing authority pursuant to this subsection. In the event
161 of a refund of protested or disputed tax funds which remain
162 impounded by the collector, the taxpayer shall instead be
163 entitled to the interest actually earned on those refunded
164 impounded tax funds under subsection 7 of this section. Any
165 sovereign or official immunity otherwise applicable to the
166 taxing authorities is hereby waived for all purposes related
167 to this subsection, and the taxpayer is expressly authorized
168 to seek an order enforcing this provision from the circuit
169 court that originally ordered the distribution of the
170 protested or disputed funds, or directly from the state tax
171 commission, if the tax appeal that resulted in the refund
172 was heard and determined by the state tax commission.

173 9. No appeal filed from the circuit court's or state
174 tax commission's determination pertaining to the amount of
175 refund shall stay any order of refund, but the decision

176 filed by any court of last review modifying that
177 determination shall be binding on the parties, and the
178 decision rendered shall be complied with by the party
179 affected by any modification within ninety days of the date
180 of such decision. No taxpayer shall receive any interest on
181 any additional award of refund, and the collector shall not
182 receive any interest on any ordered return of refund in
183 whole or in part.

139.053. 1. The governing body of any county[,
2 excluding township counties,] may by ordinance or order
3 provide for the payment of all or any part of current real
4 and personal property taxes which are owed, at the option of
5 the taxpayer, on an annual, semiannual [or], quarterly,
6 monthly, or weekly basis at such times as determined by such
7 governing body.

8 2. The ordinance shall provide the method by which the
9 amount of property taxes owed for the current tax year in
10 which the payments are to be made shall be estimated. The
11 collector shall submit to the governing body the procedures
12 by which taxes will be collected pursuant to the ordinance
13 or order. The estimate shall be based on the previous tax
14 year's liability. A taxpayer's payment schedule shall be
15 based on the estimate divided by the number of pay periods
16 in which payments are to be made. The taxpayer shall at the
17 end of the tax year pay any amounts owed in excess of the
18 estimate for such year. The county shall at the end of the
19 tax year refund to the taxpayer any amounts paid in excess
20 of the property tax owed for such year. No interest shall
21 be paid by the county on excess amounts owed to the
22 taxpayer. Any refund paid the taxpayer pursuant to this
23 subsection shall be an amount paid by the county only once
24 in a calendar year.

25 3. If a taxpayer fails to make an installment payment
26 of a portion of the real or personal property taxes owed to
27 the county, then such county may charge the taxpayer
28 interest on the amount of property taxes still owed for that
29 year.

30 4. Any governing body enacting the ordinance or order
31 specified in this section shall first agree to provide the
32 county collector with reasonable and necessary funds to
33 implement the ordinance or order.

34 5. Subsection 1 of this section shall not apply to
35 payment for real property taxes by financial institutions,
36 as defined in section 381.410, who pay tax obligations which
37 they service from escrow accounts, as defined in Title 24,
38 Part 3500, Section 17, Code of Federal Regulation, as
39 amended.

139.145. Notwithstanding any provision of law to the
2 contrary, the county assessor, township assessor, or other
3 county designee responsible for the administration of
4 assessment lists, personal property declarations, homestead
5 verification forms, or other assessment-related filings may
6 allow a grace period not to exceed ten days following the
7 statutory deadline for submission of such forms when such
8 forms are transmitted through the United States Postal
9 Service and postmarked on or before the applicable due date
10 but received after such due date due to postal delay. Any
11 such form received within the authorized grace period shall
12 be deemed timely filed and shall not result in penalty,
13 estimated assessment, or disqualification from any property
14 tax credit or relief program solely due to delayed receipt.
15 The assessor or county designee may establish reasonable
16 procedures to verify postmark dates and ensure uniform and
17 consistent application of such grace period in accordance
18 with state law.

140.010. 1. All real estate upon which the taxes
2 remain unpaid on the first day of January, annually, are
3 delinquent, and the county collector shall enforce the lien
4 of the state thereon, as required by this chapter. Any
5 failure to properly return the delinquent list, as required
6 by this chapter, in no way affects the validity of the
7 assessment and levy of taxes, nor of the foreclosure and
8 sale by which the collection of the taxes is enforced, nor
9 in any manner affects the lien of the state on the
10 delinquent real estate for the taxes unpaid thereon.

11 2. Alternatively, any county may, by adoption of a
12 resolution or order of the county commission of such county,
13 elect to operate under the provisions of sections 141.210 to
14 141.810 for any parcel for which there is an unpaid tax bill
15 for a period of at least two years after the date on which
16 it became delinquent. Any county electing to operate as
17 such shall be called a "partial opt-in county". No county
18 eligible to establish a land bank agency under subsection 1
19 of section 140.981 shall elect to operate as a partial opt-
20 in county unless the county first elects to establish a land
21 bank agency as provided in subsection 1 of section 140.981.
22 In accordance with section 141.290, after the adoption of
23 such resolution or order by a county commission, the
24 collector of the county shall decide which tax delinquent
25 parcels shall proceed according to the provisions of
26 sections 141.210 to 141.810. Such parcels shall be exempt
27 from the provisions of sections 140.030 to 140.722. The
28 collector shall remove such parcels from any list of parcels
29 advertised for first, second, third, or post-third sales.

30 3. (1) As used in this subsection, the following
31 terms shall mean:

32 (a) "Taxpayer", an owner of record of property on
33 which property tax is due;

34 (b) "Trusted contact", an adult person designated by a
35 taxpayer that a collector may contact in the event the
36 taxpayer has a delinquent property tax liability as of the
37 first day of March.

38 (2) Notwithstanding any other provision of law to the
39 contrary, a county collector may offer a trusted contact
40 program to taxpayers who may designate one or more trusted
41 contacts for the collector to contact in the event the
42 taxpayer has not paid the taxpayer's property tax liability
43 by the first day of March. The collector may establish such
44 procedures, requirements, and forms as the collector deems
45 appropriate and necessary should the collector decide to
46 implement a trusted contact program.

164.151. 1. The questions on bond issues in all
2 districts shall be submitted in substantially the following
3 form:

4 Shall the _____ board of education borrow
5 money in the amount of _____ dollars for the
6 purpose of _____ and issue bonds for the
7 payment thereof resulting in an estimated
8 increase to the debt service property tax levy
9 of _____ (amount of estimated increase) per one
10 hundred dollars of assessed valuation? If this
11 proposition is approved, the adjusted debt
12 service levy of the school district is estimated
13 to increase from _____ (amount of current
14 school district levy) to _____ (estimated
15 adjusted debt service levy) per one hundred
16 dollars assessed valuation of real and personal
17 property, and it is estimated that the bonded
18 indebtedness of the school district would be
19 extended _____ years.

20 2. If the constitutionally required number of the
21 votes cast are for the loan, the board may, subject to the
22 restrictions of section 164.161, borrow money in the name of
23 the district, to the amount and for the purpose specified in
24 the notices aforesaid, and issue bonds of the district for
25 the payment thereof.

Section 1. 1. This section shall be known and may be
2 cited as the "Missouri Taxpayer Debt Relief and School
3 Facilities Act". It is the intent of the general assembly
4 through the Missouri taxpayer debt relief and school
5 facilities act to:

6 (1) Provide state support for public school facility
7 projects that are currently funded by local property
8 taxpayers; and

9 (2) Reduce the property tax burden on Missouri
10 taxpayers by lowering the amount of bonded indebtedness and
11 property tax levies of school districts that need to finance
12 necessary capital improvements in academic facilities.

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

14 (1) "Academic facility", a building or space, and
15 related portions of the physical plant and grounds, where
16 public school students receive instruction that is an
17 integral part of an adequate public education program,
18 including classrooms, libraries, laboratories, and related
19 support spaces, but excluding:

20 (a) Central or district administration buildings;

21 (b) Noninstructional warehouses, bus barns, and
22 maintenance facilities;

23 (c) Athletic stadiums and similar competition venues,
24 except to the extent a portion of such facilities is
25 regularly scheduled instructional space; and

26 (d) Facilities leased from or by the district, unless
27 otherwise provided by rule of the commission;

28 (2) "Commission", the Missouri commission on academic
29 facilities established in this section;

30 (3) "Facility condition index", a ratio that compares
31 the cost of repairing or renovating an academic facility to
32 the cost of replacing such facility, as determined by the
33 commission by rule;

34 (4) "Fiscal capacity", the relative ability of a
35 school district to raise local resources for capital
36 projects, as determined by the commission, which may include
37 consideration of a district's property tax base, income
38 levels, existing debt service, and other factors the
39 commission deems appropriate;

40 (5) "Immediate repair project", an academic facilities
41 project that addresses an existing condition that presents a
42 substantial and imminent danger to the health or safety of
43 occupants, a serious deficiency in structural integrity or
44 major building systems, or an urgent need to comply with
45 applicable building, fire, or accessibility code
46 requirements;

47 (6) "Local resources", the portion of the cost of a
48 project to be funded from revenues of the school district,
49 including proceeds of bonds, capital levies, or other
50 locally controlled funds, but excluding any moneys received
51 from the Missouri academic facilities partnership fund;

52 (7) "Maintenance, repair, and renovation", any
53 activity, improvement, or work on an academic facility that
54 maintains, conserves, or restores the condition or
55 efficiency of the facility, including, but not limited to,
56 roof repair or replacement, HVAC, electrical, plumbing,
57 interior finishes, accessibility improvements, and code
58 compliance upgrades;

59 (8) "New construction", any improvement that brings an
60 academic facility to a better condition or efficiency,

61 including construction of a new building, additions to an
62 existing building, or major alterations that significantly
63 change capacity or function;

64 (9) "Operating levy for school purposes", as such term
65 is defined in section 163.011 or any successor provision;

66 (10) "Performance levy", as such term is defined in
67 section 163.011 or any successor provision;

68 (11) "Project", an undertaking by a school district
69 involving maintenance, repair, and renovation, new
70 construction, or any combination thereof, with respect to
71 one or more academic facilities;

72 (12) "School district" or "district", any public
73 school district organized under the laws of this state.

74 3. There is hereby created the "Missouri Commission on
75 Academic Facilities". The commission shall be housed within
76 the department of elementary and secondary education for
77 administrative purposes, and such department shall provide
78 staff and administrative support to the commission.

79 Appointed members of the commission shall serve six-year
80 terms, and all members of the commission shall serve without
81 compensation but may be reimbursed for necessary expenses
82 incurred in the performance of their duties. The commission
83 shall consist of the following seven members, who shall have
84 demonstrated experience in public school administration,
85 school facility planning or construction, or public finance:

86 (1) The commissioner of education or the
87 commissioner's designee;

88 (2) Two members appointed by the governor, not more
89 than one from the same political party;

90 (3) One member appointed by the president pro tempore
91 of the Missouri senate;

92 (4) One member appointed by the senate minority
93 leader; and

94 (5) Two members appointed by the speaker of the house
95 of representatives, not more than one from the same
96 political party.

97 4. The commission shall:

98 (1) Administer the Missouri academic facilities
99 partnership fund and implement this section;

100 (2) Adopt rules to implement this section, including
101 rules establishing:

102 (a) Application procedures and timelines;

103 (b) Project evaluation criteria and scoring systems;

104 (c) Project categories and definitions that, at a
105 minimum, distinguish projects that address health, safety,
106 and code compliance needs; major maintenance, repair,
107 renovation, and replacement projects; and new construction,
108 additions, and space or capacity projects;

109 (d) Facility standards and a facility condition index
110 methodology;

111 (e) Reporting, monitoring, and audit requirements; and

112 (f) A methodology for state and local cost sharing
113 based on district fiscal capacity;

114 (3) Review and approve or disapprove school district
115 applications for state financial participation in academic
116 facilities projects;

117 (4) Determine, for each approved project, the state
118 share and local share of eligible project costs in
119 accordance with the cost sharing methodology established
120 under this section;

121 (5) Apply the priorities and factors set forth in this
122 section and annually adopt a statewide prioritized list of
123 projects recommended for funding; and

124 (6) Monitor the use of state funds and project
125 completion and require such reports and audits from school

126 districts as are necessary to ensure compliance with this
127 section and rules adopted under it.

128 5. Except as expressly provided in this section, all
129 procedures, standards, criteria, and scoring systems
130 governing applications for and awards of state financial
131 participation shall be determined by the commission by rule
132 and may be modified over time as the commission deems
133 necessary to prudently and resourcefully expend state funds.

134 6. The commission shall establish, by rule, a
135 methodology for determining the relative fiscal capacity of
136 each school district to provide local resources for academic
137 facilities projects and the respective state and local
138 shares of eligible project costs for districts that receive
139 state financial participation. In developing this
140 methodology, the commission shall consider measures of
141 district fiscal capacity that may include, but need not be
142 limited to, assessed valuation, property wealth per pupil,
143 income levels, the district's operating levy, existing debt
144 service obligations, and other indicators of the ability to
145 raise local capital. The commission shall ensure that
146 districts with lower fiscal capacity and higher operating
147 levies generally qualify for higher effective state support
148 than districts with higher fiscal capacity and lower
149 operating levies. The commission shall, by rule, establish
150 minimum and maximum state participation percentages for
151 eligible project costs and may differentiate such
152 percentages among project categories described in this
153 section.

154 7. (1) There is hereby created in the state treasury
155 the "Missouri School Facilities Partnership Fund", which
156 shall consist of moneys appropriated by the general assembly
157 and any other moneys authorized by law to be deposited in
158 the fund. The state treasurer shall be custodian of the

159 fund. In accordance with sections 30.170 and 30.180, the
160 state treasurer may approve disbursements. The fund shall
161 be a dedicated fund and, upon appropriation, moneys in this
162 fund shall be used solely to provide state financial
163 participation in eligible academic facilities projects for
164 school districts under this section and to pay the
165 reasonable administrative costs of the department of
166 elementary and secondary education and the commission
167 established in this section.

168 (2) Notwithstanding the provisions of section 33.080
169 to the contrary, any moneys remaining in the fund at the end
170 of the biennium shall not revert to the credit of the
171 general revenue fund.

172 (3) The state treasurer shall invest moneys in the
173 fund in the same manner as other funds are invested. Any
174 interest and moneys earned on such investments shall be
175 credited to the fund.

176 8. Notwithstanding any provision of this section to
177 the contrary, a school district may apply to the commission
178 for state financial participation in an academic facilities
179 project only if:

180 (1) The district has adopted and submitted to the
181 commission a long range facilities plan in a form approved
182 by the commission;

183 (2) The proposed project is consistent with that plan
184 and with applicable facility standards established by the
185 commission; and

186 (3) The district's current operating levy for school
187 purposes is at or above the performance levy, or the
188 district's operating levy for school purposes was at or
189 above the performance levy at any point during the preceding
190 four fiscal years but was reduced below such levy amount due
191 to a constitutionally mandated rollback.

192 9. In each funding cycle, the commission shall award
193 state financial participation in accordance with the
194 following priorities:

195 (1) First order priority shall be given to projects
196 that address substantial and imminent dangers to health or
197 safety, serious deficiencies in structural integrity or
198 major building systems, or urgent compliance with building,
199 fire, or accessibility codes in academic facilities,
200 including immediate repair projects;

201 (2) Second order priority shall be given to projects
202 that create substantial and demonstrable efficiencies in the
203 ongoing costs of operation of a school district, including,
204 but not limited to, projects that reduce utility or
205 maintenance costs, improve energy efficiency, or modernize
206 facilities in connection with voluntary consolidation,
207 annexation, or cooperative reorganization of districts or
208 attendance centers;

209 (3) Third order priority shall be given to projects
210 that remedy significant facility condition deficiencies,
211 extend the useful life of academic facilities, or replace
212 facilities whose facility condition index exceeds a
213 threshold established by the commission; and

214 (4) Fourth order priority shall be given to projects
215 that provide additional capacity or reconfigured space
216 necessary to accommodate enrollment growth, eliminate
217 excessive reliance on temporary classrooms, or support
218 educationally required programmatic changes.

219 10. Within and among the priority categories
220 established in subsection 9 of this section, the commission
221 shall further prioritize projects by considering at least
222 the following factors, in such manner and relative weight as
223 the commission shall establish by rule:

224 (1) The severity of the facility need and the
225 educational impact of the project, including facility
226 condition, educational adequacy, and enrollment pressures;

227 (2) The school district's fiscal capacity, so that
228 districts with lower fiscal capacity receive higher
229 effective state support;

230 (3) The school district's operating levy, so that
231 districts with higher levies receive higher effective state
232 support to lower or mitigate increases in the amount of
233 property taxes residents must pay than districts with lower
234 operating levies;

235 (4) The extent to which the district is already
236 relying on local funding effort, prioritizing districts that
237 receive less than half of their total revenue from state
238 sources, including:

239 (a) Existing debt service millage or equivalent local
240 levy for capital purposes; and

241 (b) The proportion of total operating and capital
242 revenues derived from local sources;

243 (5) The availability or lack of additional local
244 bonding capacity for facilities purposes, including
245 districts that are at, or within a threshold established by
246 the commission of, the maximum bonded indebtedness level
247 permitted by law or commission policy, or that can otherwise
248 demonstrate insufficient remaining bonding capacity to
249 address critical facility needs without state participation;

250 (6) The degree of local matching commitment associated
251 with the project, including:

252 (a) Local cash or in-kind contributions, including
253 proceeds of bonds or levies, dedicated deposits to a capital
254 and maintenance reserve fund, or other local capital
255 sources; and

256 (b) Local actions that provide property tax relief to
257 district residents in connection with the project, such as:

258 a. Reducing existing or planned debt service levies
259 due to state participation; or

260 b. Avoiding or reducing the need for new or higher
261 debt service levies that would otherwise be required to
262 complete the project; and

263 (7) The prudent and resourceful expenditure of state
264 funds, including consideration of life cycle cost, energy
265 efficiency, and the extent to which state dollars leverage
266 or replace local borrowing in a manner that reduces long
267 term tax burdens while addressing facility needs.

268 11. The commission shall publish, at least annually,
269 the statewide prioritized list of projects recommended for
270 funding and shall identify, for each project, the category
271 and principal factors supporting the commission's
272 recommended priority.

273 12. No project shall receive state financial
274 participation under this section unless the district
275 demonstrates a good faith local matching commitment, as
276 determined by the commission.

277 13. In awarding state financial participation, the
278 commission shall give favorable consideration to projects
279 that are accompanied by a plan, approved by the district's
280 governing board, that uses state participation to offset or
281 reduce the amount of new local debt that would otherwise be
282 required for the project or allows for a reduction in future
283 debt service levies or avoidance of levy increases that
284 would otherwise be needed.

285 14. The commission shall not require a district
286 eligible to apply for state financial participation under
287 subsection 8 of this section to increase local tax rates as
288 a condition of receiving state financial participation. The

289 commission shall ensure that state funds are allocated in a
290 manner that reasonably balances:

291 (1) Preference for districts demonstrating strong
292 local effort;

293 (2) Consideration for districts with limited remaining
294 bonding capacity; and

295 (3) The goal of mitigating, where practicable, the
296 long term property tax burden associated with necessary
297 facility improvements.

298 15. A district receiving state financial participation
299 shall comply with all applicable procurement, construction,
300 and reporting requirements and shall complete the project
301 substantially as described in such district's approved
302 application, unless otherwise authorized by the commission.

303 16. The commission may withhold, suspend, or require
304 repayment of state funds if the commission finds that a
305 district has materially violated the requirements of this
306 section, rules promulgated under this section, or the terms
307 of such district's approved project.

308 17. The commission shall promulgate rules to implement
309 the provisions of this section. Any rule or portion of a
310 rule, as that term is defined in section 536.010, that is
311 created under the authority delegated in this section shall
312 become effective only if it complies with and is subject to
313 all of the provisions of chapter 536 and, if applicable,
314 section 536.028. This section and chapter 536 are
315 nonseverable and if any of the powers vested with the
316 general assembly pursuant to chapter 536 to review, to delay
317 the effective date, or to disapprove and annul a rule are
318 subsequently held unconstitutional, then the grant of
319 rulemaking authority and any rule proposed or adopted after
320 August 28, 2026, shall be invalid and void.

Section B. In the event that any section, provision,
2 clause, phrase, or word of this act or the application
3 thereof is declared invalid under the Constitution of the
4 United States or the Constitution of the State of Missouri,
5 whether on procedural or substantive grounds, it is the
6 intent of the general assembly that the remaining sections
7 of this act remain in force and effect as far as they are
8 capable of being carried into execution as intended by the
9 general assembly. The general assembly hereby declares that
10 it would have passed each section, provision, clause,
11 phrase, or word thereof, irrespective of the fact that any
12 one or more sections, provisions, clauses, phrases, or words
13 of this act or the application of this act would be declared
14 unenforceable, unconstitutional, or invalid.