

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1790
103RD GENERAL ASSEMBLY

4618H.02C

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 137.073, RSMo, and to enact in lieu thereof three new sections relating to tax levies by political subdivisions.

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

Section A. Section 137.073, RSMo, is repealed and three new sections enacted in lieu thereof, to be known as sections 115.240, 137.067, and 137.073, to read as follows:

115.240. The election authority for any political subdivision or special district shall label ballot measures relating to taxation that are submitted by such political subdivision or special district to a vote of the people numerically or alphabetically only. No such ballot measure shall be labeled in a descriptive manner aside from its numerical or alphabetical designation.

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

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

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

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

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

9 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
10 provisions of this section or when a court has determined the tax rate; except that, other
11 provisions of law to the contrary notwithstanding, a school district may levy the operating
12 levy for school purposes required for the current year pursuant to subsection 2 of section
13 163.021, less all adjustments required pursuant to Article X, Section 22 of the Missouri
14 Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the
15 1980 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate
16 ceiling is approved by voters of the political subdivision as provided in this section;

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from
18 ad valorem levies on all classes of property, including state-assessed property, in the
19 immediately preceding fiscal year of the political subdivision, plus an allowance for taxes
20 billed but not collected in the fiscal year and plus an additional allowance for the revenue
21 which would have been collected from property which was annexed by such political
22 subdivision but which was not previously used in determining tax revenue pursuant to this
23 section. The term "tax revenue" shall not include any receipts from ad valorem levies on any
24 property of a railroad corporation or a public utility, as these terms are defined in section
25 386.020, which were assessed by the assessor of a county or city in the previous year but are
26 assessed by the state tax commission in the current year. All school districts and those
27 counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax
28 revenue an amount equivalent to that by which they reduced property tax levies as a result of
29 sales tax pursuant to section 67.505 and section 164.013 or as excess home dock city or
30 county fees as provided in ~~subsection 4 of~~ section 313.820 in the immediately preceding
31 fiscal year but not including any amount calculated to adjust for prior years. For purposes of
32 political subdivisions which were authorized to levy a tax in the prior year but which did not
33 levy such tax or levied a reduced rate, the term "tax revenue", as used in relation to the
34 revision of tax levies mandated by law, shall mean the revenues equal to the amount that
35 would have been available if the voluntary rate reduction had not been made.

36 2. Whenever changes in assessed valuation are entered in the assessor's books for any
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are
38 established in Section 4(b) of Article X of the Missouri Constitution and defined in section
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each
40 political subdivision wholly or partially within the county or St. Louis City of the change in
41 valuation of each subclass of real property, individually, and personal property, in the
42 aggregate, exclusive of new construction and improvements. All political subdivisions shall
43 immediately revise the applicable rates of levy for each purpose for each subclass of real
44 property, individually, and personal property, in the aggregate, for which taxes are levied to
45 the extent necessary to produce from all taxable property, exclusive of new construction and

46 improvements, substantially the same amount of tax revenue as was produced in the previous
47 year for each subclass of real property, individually, and personal property, in the aggregate,
48 except that the rate shall not exceed the greater of the most recent voter-approved rate or the
49 most recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this
50 section. Any political subdivision that has received approval from voters for a tax increase
51 after August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue
52 as the amount of revenue that would have been derived by applying the voter-approved
53 increased tax rate ceiling to the total assessed valuation of the political subdivision as most
54 recently certified by the city or county clerk on or before the date of the election in which
55 such increase is approved, increased by the percentage increase in the consumer price index,
56 as provided by law, except that the rate shall not exceed the greater of the most recent voter-
57 approved rate or the most recent voter-approved rate as adjusted under subdivision (2) of
58 subsection 5 of this section. Such tax revenue shall not include any receipts from ad valorem
59 levies on any real property which was assessed by the assessor of a county or city in such
60 previous year but is assessed by the assessor of a county or city in the current year in a
61 different subclass of real property. Where the taxing authority is a school district for the
62 purposes of revising the applicable rates of levy for each subclass of real property, the tax
63 revenues from state-assessed railroad and utility property shall be apportioned and attributed
64 to each subclass of real property based on the percentage of the total assessed valuation of the
65 county that each subclass of real property represents in the current taxable year. As provided
66 in Section 22 of Article X of the constitution, a political subdivision may also revise each levy
67 to allow for inflationary assessment growth occurring within the political subdivision. The
68 inflationary growth factor for any such subclass of real property or personal property shall be
69 limited to the actual assessment growth in such subclass or class, exclusive of new
70 construction and improvements, and exclusive of the assessed value on any real property
71 which was assessed by the assessor of a county or city in the current year in a different
72 subclass of real property, but not to exceed the consumer price index or five percent,
73 whichever is lower. Should the tax revenue of a political subdivision from the various tax
74 rates determined in this subsection be different than the tax revenue that would have been
75 determined from a single tax rate as calculated pursuant to the method of calculation in this
76 subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates of
77 those subclasses of real property, individually, and/or personal property, in the aggregate, in
78 which there is a tax rate reduction, pursuant to the provisions of this subsection. Such
79 revision shall yield an amount equal to such difference and shall be apportioned among such
80 subclasses of real property, individually, and/or personal property, in the aggregate, based on
81 the relative assessed valuation of the class or subclasses of property experiencing a tax rate
82 reduction. Such revision in the tax rates of each class or subclass shall be made by computing

83 the percentage of current year adjusted assessed valuation of each class or subclass with a tax
84 rate reduction to the total current year adjusted assessed valuation of the class or subclasses
85 with a tax rate reduction, multiplying the resulting percentages by the revenue difference
86 between the single rate calculation and the calculations pursuant to this subsection and
87 dividing by the respective adjusted current year assessed valuation of each class or subclass to
88 determine the adjustment to the rate to be levied upon each class or subclass of property. The
89 adjustment computed herein shall be multiplied by one hundred, rounded to four decimals in
90 the manner provided in this subsection, and added to the initial rate computed for each class
91 or subclass of property. For school districts that levy separate tax rates on each subclass of
92 real property and personal property in the aggregate, if voters approved a ballot before
93 January 1, 2011, that presented separate stated tax rates to be applied to the different
94 subclasses of real property and personal property in the aggregate, or increases the separate
95 rates that may be levied on the different subclasses of real property and personal property in
96 the aggregate by different amounts, the tax rate that shall be used for the single tax rate
97 calculation shall be a blended rate, calculated in the manner provided under subdivision (1) of
98 subsection 6 of this section. Notwithstanding any provision of this subsection to the contrary,
99 no revision to the rate of levy for personal property shall cause such levy to increase over the
100 levy for personal property from the prior year.

101 3. (1) Where the taxing authority is a school district, it shall be required to revise the
102 rates of levy to the extent necessary to produce from all taxable property, including state-
103 assessed railroad and utility property, which shall be separately estimated in addition to other
104 data required in complying with section 164.011, substantially the amount of tax revenue
105 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be
106 adjusted to offset such district's reduction in the apportionment of state school moneys due to
107 its reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling
108 pursuant to this section, requiring the estimating of effects of state-assessed railroad and
109 utility valuation or loss of state aid, discovers that the estimates used result in receipt of
110 excess revenues, which would have required a lower rate if the actual information had been
111 known, the school district shall reduce the tax rate ceiling in the following year to compensate
112 for the excess receipts, and the recalculated rate shall become the tax rate ceiling for purposes
113 of this section.

114 (2) For any political subdivision which experiences a reduction in the amount of
115 assessed valuation relating to a prior year, due to decisions of the state tax commission or a
116 court pursuant to sections 138.430 to 138.433, or due to clerical errors or corrections in the
117 calculation or recordation of any assessed valuation:

118 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies
119 taxes to compensate for the reduction in assessed value occurring after the political

subdivision calculated the tax rate ceiling for the particular subclass of real property or for personal property, in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the time of the next calculation of the tax rate for the particular subclass of real property or for personal property, in the aggregate, after the reduction in assessed valuation has been determined and shall be calculated in a manner that results in the revised tax rate ceiling being the same as it would have been had the corrected or finalized assessment been available at the time of the prior calculation;

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

4. (1) In order to implement the provisions of this section and Section 22 of Article X of the Constitution of Missouri, the term improvements shall apply to both real and personal property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection 14 of section 137.115, the assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three subclasses of real property for each political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban

157 Consumers for the United States, or its successor publications, as defined and officially
158 reported by the United States Department of Labor, or its successor agency. The state tax
159 commission shall certify the increase in such index on the latest twelve-month basis available
160 on February first of each year over the immediately preceding prior twelve-month period in
161 order that political subdivisions shall have this information available in setting their tax rates
162 according to law and Section 22 of Article X of the Constitution of Missouri. For purposes of
163 implementing the provisions of this section and Section 22 of Article X of the Missouri
164 Constitution, the term "property" means all taxable property, including state-assessed
165 property.

166 (2) Each political subdivision required to revise rates of levy pursuant to this section
167 or Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is
168 authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate
169 revision provided in this section and Section 22 of Article X of the Constitution of Missouri,
170 separately and without regard to annual tax rate reductions provided in section 67.505 and
171 section 164.013. Each political subdivision shall set each tax rate it is authorized to levy
172 using the calculation that produces the lowest tax rate ceiling. It is further the intent of the
173 general assembly, pursuant to the authority of Section 10(c) of Article X of the Constitution
174 of Missouri, that the provisions of such section be applicable to tax rate revisions mandated
175 pursuant to Section 22 of Article X of the Constitution of Missouri as to reestablishing tax
176 rates as revised in subsequent years, enforcement provisions, and other provisions not in
177 conflict with Section 22 of Article X of the Constitution of Missouri. Annual tax rate
178 reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as
179 established pursuant to this section and Section 22 of Article X of the Constitution of
180 Missouri, unless otherwise provided by law.

181 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this
182 section shall not be increased unless approved by a vote of the people. Approval of the higher
183 tax rate shall be by at least a majority of votes cast. When a proposed higher tax rate requires
184 approval by more than a simple majority pursuant to any provision of law or the constitution,
185 the tax rate increase must receive approval by at least the majority required.

186 (2) When voters approve an increase in the tax rate, the amount of the increase shall
187 be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate
188 does not exceed any maximum rate prescribed by law. If a ballot question presents a stated
189 tax rate for approval rather than describing the amount of increase in the question, the stated
190 tax rate approved shall be adjusted as provided in this section and, so adjusted, shall be the
191 current tax rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that
192 when applied to the current total assessed valuation of the political subdivision, excluding
193 new construction and improvements since the date of the election approving such increase,

194 the revenue derived from the adjusted tax rate ceiling is equal to the sum of: the amount of
195 revenue which would have been derived by applying the voter-approved increased tax rate
196 ceiling to total assessed valuation of the political subdivision, as most recently certified by the
197 city or county clerk on or before the date of the election in which such increase is approved,
198 increased by the percentage increase in the consumer price index, as provided by law. Such
199 adjusted tax rate ceiling may be applied to the total assessed valuation of the political
200 subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax rate
201 increase, upon voter approval, each tax rate increase shall be adjusted in the manner
202 prescribed in this section to yield the sum of: the amount of revenue that would be derived by
203 applying such voter-approved increased rate to the total assessed valuation, as most recently
204 certified by the city or county clerk on or before the date of the election in which such
205 increase was approved, increased by the percentage increase in the consumer price index, as
206 provided by law, from the date of the election to the time of such increase and, so adjusted,
207 shall be the current tax rate ceiling.

208 **(3) The provisions of subdivision (2) of this subsection notwithstanding, if prior**
209 **to the expiration of a temporary levy increase, voters approve a subsequent levy**
210 **increase, the new tax rate ceiling shall remain in effect only until such time as the**
211 **temporary levy expires under the terms originally approved by a vote of the people, at**
212 **which time the tax rate ceiling shall be decreased by the amount of the temporary levy**
213 **increase. If, prior to the expiration of a temporary levy increase, voters of a political**
214 **subdivision are asked to approve an additional, permanent increase to the political**
215 **subdivision's tax rate ceiling, voters shall be submitted ballot language that clearly**
216 **indicates that if the permanent levy increase is approved, the temporary levy shall be**
217 **made permanent.**

218 **(4)** The governing body of any political subdivision may levy a tax rate lower than its
219 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level
220 not exceeding the tax rate ceiling without voter approval in the manner provided under
221 subdivision ~~[(4)]~~ **(5)** of this subsection. Nothing in this section shall be construed as
222 prohibiting a political subdivision from voluntarily levying a tax rate lower than that which is
223 required under the provisions of this section or from seeking voter approval of a reduction to
224 such political subdivision's tax rate ceiling.

225 ~~[(4)]~~ **(5)** In a year of general reassessment, a governing body whose tax rate is lower
226 than its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of
227 this section as if its tax rate was at the tax rate ceiling. In a year following general
228 reassessment, if such governing body intends to increase its tax rate, the governing body shall
229 conduct a public hearing, and in a public meeting it shall adopt an ordinance, resolution, or
230 policy statement justifying its action prior to setting and certifying its tax rate. The provisions

231 of this subdivision shall not apply to any political subdivision which levies a tax rate lower
232 than its tax rate ceiling solely due to a reduction required by law resulting from sales tax
233 collections. The provisions of this subdivision shall not apply to any political subdivision
234 which has received voter approval for an increase to its tax rate ceiling subsequent to setting
235 its most recent tax rate.

236 **(6) (a) As used in this subdivision, the following terms mean:**

237 **a. "Current tax rate ceiling", the tax rate ceiling in effect before the voters**
238 **approve a higher tax rate;**

239 **b. "Increased tax rate ceiling", the new tax rate ceiling in effect after the voters**
240 **approve a higher tax rate.**

241 **(b) Notwithstanding any other provision of law to the contrary, when the**
242 **required majority of voters in a political subdivision passes an increase in the political**
243 **subdivision's tax rate, the political subdivision shall use the current tax rate ceiling and**
244 **the increase approved by the voters in establishing the rates of levy for the tax year**
245 **immediately following the election.**

246 **(c) If the assessed valuation of real property in such political subdivision is**
247 **reduced in such tax year immediately following the election, such political subdivision**
248 **may raise its rates of levy so that the revenue received from its local real property tax**
249 **rates equals the amount the political subdivision would have received from the increased**
250 **rates of levy had there been no reduction in the assessed valuation of real property in the**
251 **political subdivision.**

252 **(d) Using the increased tax rate ceiling shall be revenue neutral as required in**
253 **Article X, Section 22 of the Constitution of Missouri.**

254 **6. (1) For the purposes of calculating state aid for public schools pursuant to section**
255 **163.031, each taxing authority which is a school district shall determine its proposed tax rate**
256 **as a blended rate of the classes or subclasses of property. Such blended rate shall be**
257 **calculated by first determining the total tax revenue of the property within the jurisdiction of**
258 **the taxing authority, which amount shall be equal to the sum of the products of multiplying**
259 **the assessed valuation of each class and subclass of property by the corresponding tax rate for**
260 **such class or subclass, then dividing the total tax revenue by the total assessed valuation of**
261 **the same jurisdiction, and then multiplying the resulting quotient by a factor of one hundred.**
262 **Where the taxing authority is a school district, such blended rate shall also be used by such**
263 **school district for calculating revenue from state-assessed railroad and utility property as**
264 **defined in chapter 151 and for apportioning the tax rate by purpose.**

265 **(2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk**
266 **of the county commission in the county or counties where the tax rate applies of its tax rate**
267 **ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a**

268 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
269 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-
270 hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of
271 one cent to the next higher one/one-hundredth of a cent; if a taxing authority shall round to
272 one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of
273 a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate
274 shall provide data, in such form as shall be prescribed by the state auditor by rule,
275 substantiating such tax rate complies with Missouri law. All forms for the calculation of rates
276 pursuant to this section shall be promulgated as a rule and shall not be incorporated by
277 reference. The state auditor shall promulgate rules for any and all forms for the calculation of
278 rates pursuant to this section which do not currently exist in rule form or that have been
279 incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for
280 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,
281 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed
282 for annual debt service requirements will be prima facie valid if, after making the payment for
283 which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed
284 the following year's payments. The county clerk shall keep on file and available for public
285 inspection all such information for a period of three years. The clerk shall, within three days
286 of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed
287 tax rate and any substantiating data to the state auditor. The state auditor shall, within fifteen
288 days of the date of receipt, examine such information and return to the county clerk his or her
289 findings as to compliance of the tax rate ceiling with this section and as to compliance of any
290 proposed tax rate for debt service with Missouri law. If the state auditor believes that a taxing
291 authority's proposed tax rate does not comply with Missouri law, then the state auditor's
292 findings shall include a recalculated tax rate, and the state auditor may request a taxing
293 authority to submit documentation supporting such taxing authority's proposed tax rate. The
294 county clerk shall immediately forward a copy of the auditor's findings to the taxing authority
295 and shall file a copy of the findings with the information received from the taxing authority.
296 The taxing authority shall have fifteen days from the date of receipt from the county clerk of
297 the state auditor's findings and any request for supporting documentation to accept or reject in
298 writing the rate change certified by the state auditor and to submit all requested information to
299 the state auditor. A copy of the taxing authority's acceptance or rejection and any information
300 submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority
301 rejects a rate change certified by the state auditor and the state auditor does not receive
302 supporting information which justifies the taxing authority's original or any subsequent
303 proposed tax rate, then the state auditor shall refer the perceived violations of such taxing

304 authority to the attorney general's office and the attorney general is authorized to obtain
305 injunctive relief to prevent the taxing authority from levying a violative tax rate.

306 (3) In the event that the taxing authority incorrectly completes the forms created and
307 promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing
308 authority may submit amended forms with an explanation for the needed changes. If such
309 amended forms are filed under regulations prescribed by the state auditor, the state auditor
310 shall take into consideration such amended forms for the purposes of this subsection.

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

313 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied
314 with the provisions of this section, the taxpayer may make a formal complaint with the
315 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action
316 within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to
317 this section and institute an action as representative of a class of all taxpayers within a taxing
318 authority if the class is so numerous that joinder of all members is impracticable, if there are
319 questions of law or fact common to the class, if the claims or defenses of the representative
320 parties are typical of the claims or defenses of the class, and if the representative parties will
321 fairly and adequately protect the interests of the class. In any class action maintained
322 pursuant to this section, the court may direct to the members of the class a notice to be
323 published at least once each week for four consecutive weeks in a newspaper of general
324 circulation published in the county where the civil action is commenced and in other counties
325 within the jurisdiction of a taxing authority. The notice shall advise each member that the
326 court will exclude him or her from the class if he or she so requests by a specified date, that
327 the judgment, whether favorable or not, will include all members who do not request
328 exclusion, and that any member who does not request exclusion may, if he or she desires,
329 enter an appearance. In any class action brought pursuant to this section, the court, in
330 addition to the relief requested, shall assess against the taxing authority found to be in
331 violation of this section the reasonable costs of bringing the action, including reasonable
332 attorney's fees, provided no attorney's fees shall be awarded any attorney or association of
333 attorneys who receive public funds from any source for their services. Any action brought
334 pursuant to this section shall be set for hearing as soon as practicable after the cause is at
335 issue.

336 9. If in any action, including a class action, the court issues an order requiring a taxing
337 authority to revise the tax rates as provided in this section or enjoins a taxing authority from
338 the collection of a tax because of its failure to revise the rate of levy as provided in this
339 section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously
340 paid his or her taxes in part, whether or not the taxes are paid under protest as provided in

341 section 139.031 or otherwise contested. The part of the taxes paid erroneously is the
342 difference in the amount produced by the original levy and the amount produced by the
343 revised levy. The township or county collector of taxes or the collector of taxes in any city
344 shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise
345 the rate of levy as provided in this section shall make available to the collector all funds
346 necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest
347 on any money erroneously paid by him or her pursuant to this subsection. Effective in the
348 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund
349 any tax erroneously paid prior to or during the third tax year preceding the current tax year.

350 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is
351 created under the authority delegated in this section shall become effective only if it complies
352 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
353 This section and chapter 536 are nonseverable and if any of the powers vested with the
354 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
355 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
356 rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid
357 and void.

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