

SECOND REGULAR SESSION

# HOUSE BILL NO. 2890

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HARBISON.

4637H.011

JOSEPH ENGLER, Chief Clerk

### AN ACT

To repeal section 259.220, RSMo, and to enact in lieu thereof one new section relating to mineral rights.

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

Section A. Section 259.220, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 259.220, to read as follows:

259.220. ~~[All rights and interests in or to oil, gas or other minerals underlying land, whether created by or arising under deed, lease, reservation of rights, or otherwise, which rights or interests are owned by any person other than the owner of the land, shall be assessed and taxed separately to the owner of such rights or interests in the same manner as other real estate. The taxes on such rights or interests which are not owned by the owner of the land shall not be a lien on the land.]~~ **All rights and interests in, or related to, oil, gas, or other minerals beneath land within this state, whether federal, state, or county land, established by deed, lease, reservation of rights, or any other means and owned by any individual or entity other than the landowner shall be assessed and taxed separately to the holder of such rights and interests in the same manner as other real estate. Taxes levied on these separate mineral rights and interests, when not held by the landowner, shall not constitute a lien.**

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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.