

SECOND REGULAR SESSION

# HOUSE BILL NO. 2438

## 103RD GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVE VAN SCHOIACK.

5051H.01I

JOSEPH ENGLER, Chief Clerk

---

### AN ACT

To repeal sections 138.190, 138.200, 138.210, 138.240, 138.330, and 138.460, RSMo, and to enact in lieu thereof six new sections relating to the state tax commission.

---

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

Section A. Sections 138.190, 138.200, 138.210, 138.240, 138.330, and 138.460, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 138.190, 138.200, 138.210, 138.240, 138.330, and 138.460, to read as follows:

138.190. **1.** There is hereby created within the state department of revenue a commission to be known and designated as the ~~["State Tax Commission"]~~ **"State Assessment Commission"**. The director of revenue shall have no supervision, authority or control over such actions or decisions of the ~~[state tax]~~ commission as relates to its duties prescribed by law. The ~~[state tax]~~ commission shall be composed of three members, chosen from the two major political parties, who shall be appointed by **and serve at the pleasure of** the governor, with the advice and consent of the senate, one of whom shall be designated chairman, and to hold office for staggered terms of six years; provided, however, that of members first appointed, one member shall be appointed for a term of two years, one member for a term of four years, and one member for a term of six years. Each commissioner shall hold office until his **or her** successor shall qualify.

**2. Beginning on or before January 1, 2027, the commission shall be composed of seven members. Of the members appointed under this expansion, one members shall be appointed for a term of two years, one member for a term of four years, and two member for a term of six years. All of the commissioners shall have assessment or real property appraisal experience. For the purposes of this subsection, the term "appraisal**

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.

17 **experience" shall mean the individual appointed as commissioner shall be a former**  
18 **assessment officer, former appraiser, or an individual who holds a current appraisal**  
19 **license in good standing with and issued by the state of Missouri.**

20 **3. All statutory references to the state tax commission in relation to the purposes**  
21 **provided under this chapter shall mean the state assessment commission as renamed**  
22 **under this section.**

138.200. 1. Each commissioner shall be a qualified voter and taxpayer and resident  
2 of the state for at least five years next preceding his appointment. At all times the ~~[state tax]~~  
3 commission shall be so constituted that not more than ~~[two]~~ **four** members shall be of the  
4 same political party.

5 2. In the event of a vacancy occurring while the general assembly is not in session,  
6 the governor may appoint a temporary member of the commission to serve until such time as  
7 a permanent appointment can be made with the advice and consent of the senate.

8 3. Each commissioner shall devote his full time and efforts to the discharge of his  
9 duties and shall not accept any private employment of any kind or nature while serving on the  
10 commission nor hold any other office under the laws of this state, or any city, or county, or  
11 city and county, in this state, nor any office under the government of the United States.

12 4. No commissioner or employee of the commission shall hold any position of profit,  
13 engage in any occupation or business interfering with, or inconsistent with, his duties as  
14 commissioner or employee. No person is eligible to appointment or shall hold the office of  
15 commissioner, or be appointed by the commission, or hold any office or position under the  
16 commission, who holds any official office or position or who is a stockholder or who is in any  
17 wise pecuniarily interested in any common carrier, public utility, or any other corporation  
18 whose original assessment is made by the commission, as provided by this chapter. The  
19 words "original assessment" as used herein shall not be held or construed to include the  
20 assessment of corporation franchise tax.

21 **5. Each commissioner shall be a former assessment officer, former appraiser, or**  
22 **an individual who holds a current appraisal license in good standing with and issued by**  
23 **the state of Missouri.**

138.210. Before entering upon the duties of his office, each commissioner shall take  
2 and subscribe to the following oath:

3 State of Missouri, )  
4 ) -ss  
5 County of \_\_\_\_\_ )

6 I, \_\_\_\_\_, do solemnly swear that I will support the Constitution of the  
7 United States and the Constitution of ~~[the state of]~~ Missouri; that I will  
8 faithfully and impartially discharge my duties as a member of the state

9           ~~[tax]~~ **assessment** commission; and that I will according to my best  
10           knowledge and judgment cause to be enforced all the laws of this state  
11           pertaining to the duties of the state ~~[tax]~~ **assessment** commission, so  
12           help me God.

13  
14           Subscribed and sworn to this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

138.240. 1. The commissioners appointed under sections 138.190 to 138.490 shall,  
2   within ten days after their appointment, meet at their offices in Jefferson City and enter upon  
3   the duties of their office.

4           2. A majority of such commission shall, at all times, constitute a quorum to transact  
5   business, and any vacancy shall not impair the right of the remaining commissioners to  
6   exercise all the powers of the commission so long as a majority remains.

7           3. Any investigation, inquiry or hearing which this commission is authorized to hold  
8   or undertake may be held or undertaken by or before ~~[any one member]~~ **a majority** of the  
9   commission.

10          ~~[4. All investigations, inquiries, hearings and decisions of a commissioner, and every~~  
11 ~~order made by a commissioner, when approved and confirmed by a quorum of the~~  
12 ~~commission, if so shown on its record of proceedings, shall be deemed to be the order of the~~  
13 ~~commission.]~~

138.330. 1. The commission shall have an official seal with the words ~~["State Tax~~  
2 ~~Commission"]~~ **"State Assessment Commission"** arranged in a circle outside the seal of the  
3   state.

4           2. All process or certificates issued or given by the commission shall be attested by  
5   said seal.

6           3. Copies of the record of the commission certified by the secretary and attested with  
7   the seal of the commission shall be received in evidence with a like effect as copies of other  
8   public records.

9           4. The secretary of the commission shall be the custodian of the seal and records and  
10   be authorized to affix the seal in all proper cases.

138.460. 1. After the various assessment rolls required to be made by law shall have  
2   been passed upon by the several boards of equalization and prior to the making and delivery  
3   of the tax rolls to the proper officers for collection of the taxes, the several assessment rolls  
4   shall be subject to inspection by the commission, or by any member or duly authorized agent  
5   or representative thereof.

6           2. In case it shall appear to the commission after such investigation, or be made to  
7   appear to said commission by written complaint of any taxpayer, who has previously

8 appealed to the local board of equalization, that property subject to taxation has been omitted  
9 from said roll, or individual assessments have not been made in compliance with law, the said  
10 commission may issue an order directing the assessing officer whose assessments are to be  
11 reviewed to appear with his assessment roll and the sworn statements of the person or persons  
12 whose property or whose assessments are to be considered, at a time and place to be stated in  
13 said order, said time to be not less than five days from the date of the issuance of said order,  
14 and the place to be at the office of the county commission at the county seat, or at such other  
15 place in said county in which said roll was made as the commission shall deem most  
16 convenient for the hearing herein provided. All complaints shall be filed with the  
17 commission not later than September thirtieth.

18 3. ~~[A copy of above order shall be published in at least one newspaper published in~~  
19 ~~the county at least five days before the time at which said assessor is required to appear; or,]~~  
20 Where practicable, notice by mail may be given prior to said hearing to all persons whose  
21 assessments are to be considered. A copy of said order shall be served on the assessing  
22 officer at least ~~[three]~~ **seven** days before he **or she** is required to appear with said roll.

✓