

# HOUSE BILL NO. 3242

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE DAVIS.

6100H.011

JOSEPH ENGLER, Chief Clerk

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### AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to local real property tax levies.

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

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be known as section 137.066, to read as follows:

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

(1) "Combined real property tax levies", the total combined rate of all property tax levies imposed upon a taxpayer's residential real property within a property tax district by all taxing authorities including, but not limited to, a tax levy for debt service, a tax levy for operating purposes or operating expenses, a tax levy for capital improvements or capital projects, a special assessment or special tax levy, and any other real property tax levied for any purpose;

(2) "Taxing authority", a county; incorporated city, town, or village in this state, unless such city, town or village does not have a tax levy for municipal purposes; ambulance district; community improvement district; fire protection district; levee district; library district; neighborhood improvement district; port authority district; tax increment financing district; transportation development district; school district; or any other political subdivision that imposes a property tax within its borders and jurisdiction.

2. Notwithstanding any other provision of law to the contrary, the total amount of combined real property tax levies levied and imposed by all taxing authorities upon any given residential real property shall not exceed the following rates:

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.

18           **(1) For residential real property that is located within the borders or jurisdiction**  
19 **of an incorporated city, town, or village, seven percent of the assessed value of such real**  
20 **property within such city, town, or village; and**

21           **(2) For residential real property that is located within the borders or jurisdiction**  
22 **of a county, six percent of the assessed value of such real property within such county**  
23 **that is outside the boundaries of an incorporated city, town, or village or within a city,**  
24 **town, or village that does not have a tax levy for municipal purposes.**

25           **3. If the total amount of combined real property tax levies levied and imposed by**  
26 **all taxing authorities on residential real property exceeds the applicable limits in**  
27 **subsection 2 of this section, the local government official authorized to assess, levy,**  
28 **impose, and collect the revenues from such property tax levies shall proportionally**  
29 **reduce each levy individually to ensure the total amount of combined real property tax**  
30 **levies imposed does not exceed such limits.**

31           **4. This section shall not be construed to authorize any taxing authority to exceed**  
32 **limits on levies imposed by the Constitution of Missouri.**

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