

SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 1898

98TH GENERAL ASSEMBLY

5113H.03P

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To repeal section 153.030, RSMo, and to enact in lieu thereof one new section relating to property taxation of telephone companies.

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

Section A. Section 153.030, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 153.030, to read as follows:

153.030. 1. All bridges over streams dividing this state from any other state owned, used, leased or otherwise controlled by any person, corporation, railroad company or joint stock company, and all bridges across or over navigable streams within this state, where the charge is made for crossing the same, which are now constructed, which are in the course of construction, or which shall hereafter be constructed, and all property, real and tangible personal, owned, used, leased or otherwise controlled by telegraph, telephone, electric power and light companies, electric transmission lines, pipeline companies and express companies shall be subject to taxation for state, county, municipal and other local purposes to the same extent as the property of private persons.

2. And taxes levied thereon shall be levied and collected in the manner as is now or may hereafter be provided by law for the taxation of railroad property in this state, and county commissions, county boards of equalization and the state tax commission are hereby required to perform the same duties and are given the same powers, including punitive powers, in assessing, equalizing and adjusting the taxes on the property set forth in this section as the county commissions and boards of equalization and state tax commission have or may hereafter be empowered with, in assessing, equalizing, and adjusting the taxes on railroad property; and an authorized officer of any such bridge, telegraph, telephone, electric power and light companies,

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 electric transmission lines, pipeline companies, or express company or the owner of any such toll  
19 bridge, is hereby required to render reports of the property of such bridge, telegraph, telephone,  
20 electric power and light companies, electric transmission lines, pipeline companies, or express  
21 companies in like manner as the authorized officer of the railroad company is now or may  
22 hereafter be required to render for the taxation of railroad property.

23 3. On or before the fifteenth day of April in the year 1946 and each year thereafter an  
24 authorized officer of each such company shall furnish the state tax commission and county clerks  
25 a report, duly subscribed and sworn to by such authorized officer, which is like in nature and  
26 purpose to the reports required of railroads under chapter 151 showing the full amount of all real  
27 and tangible personal property owned, used, leased or otherwise controlled by each such  
28 company on January first of the year in which the report is due.

29 4. If any telephone company assessed pursuant to chapter 153 has a microwave relay  
30 station or stations in a county in which it has no wire mileage but has wire mileage in another  
31 county, then, for purposes of apportioning the assessed value of the distributable property of such  
32 companies, the straight line distance between such microwave relay stations shall constitute  
33 miles of wire. In the event that any public utility company assessed pursuant to this chapter has  
34 no distributable property which physically traverses the counties in which it operates, then the  
35 assessed value of the distributable property of such company shall be apportioned to the physical  
36 location of the distributable property.

37 **5. (1) Notwithstanding any provision of law to the contrary, beginning with the**  
38 **2017 tax year, a telephone company shall make a one-time election to be assessed:**

39 **(a) Using the methodology for property tax purposes as provided for under this**  
40 **section; or**

41 **(b) Using the methodology for property tax purposes as provided for under this**  
42 **section for property consisting of land and buildings and be assessed for all other property**  
43 **exclusively using the methodology utilized under section 137.122; except that, a telephone**  
44 **company may elect to make use of assessment amounts from county assessors for all other**  
45 **types of property excluding land and buildings.**

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47 **If a telephone company begins operations after the effective date of this section, it shall**  
48 **make its one-time election to be assessed using the methodology for property tax purposes**  
49 **as described under paragraph (b) of subdivision (1) of this subsection within one year of**  
50 **beginning its operations.**

51 **(2) The provisions of this subsection shall not be construed to change the original**  
52 **assessment jurisdiction of the state tax commission.**

53           **(3) Nothing in subdivision (1) of this subsection shall be construed as applying to**  
54 **any other utilities.**

55           **(4) (a) The provisions of this subdivision shall ensure that school districts may**  
56 **avoid any fiscal impact as a result of this subsection. If a school district is below its most**  
57 **recent voter-approved tax rate or the most recent voter-approved tax rate as adjusted**  
58 **under subdivision (2) of subsection 5 of section 137.073, it shall adjust its tax rates in**  
59 **accordance with section 137.073.**

60           **(b) If a school district would receive less tax revenue than it received in 2016 as a**  
61 **direct result of this subsection because the school district would exceed the greater of the**  
62 **most recent voter-approved tax rate or the most recent voter-approved tax rate as adjusted**  
63 **under subdivision (2) of subsection 5 of section 137.073 in tax year 2017 and each following**  
64 **tax year until such school district received voter approval to raise its tax rates, it shall be**  
65 **entitled to a fee equal to the difference between such amounts as provided under this**  
66 **subsection. Any such school district, on or before January thirty-first of the year following**  
67 **the tax year in which the school district is to receive less revenue than in 2016, may by**  
68 **resolution of the school board issue a fee in order to obtain such revenue. Such resolution**  
69 **shall include all facts that support its issuance of such fee.**

70           **(c) Any fee issued by resolution of the school board as described under paragraph**  
71 **(b) of this subdivision shall be submitted to the county collector, who shall issue a billing,**  
72 **as provided in this subdivision, to any telephone company that has assets in the county and**  
73 **that has elected to be assessed using the methodology for property tax purposes as**  
74 **described under paragraph (b) of subdivision (1) of this subsection. In addition to the**  
75 **school district fee, the county collector may issue an administrative fee for the actual costs**  
76 **incurred by it to comply with this subsection. Each such telephone company shall be**  
77 **responsible for paying a proportionate amount of any such fees in the same proportion as**  
78 **its personal property assessment as compared to the total personal property assessments**  
79 **of all telephone companies in the county for such tax year. A telephone company shall**  
80 **have forty-five days after receipt of the billing to remit its payment of its portion of the fees**  
81 **to the collector. After receiving the school district fee, the collector shall transfer such**  
82 **funds to the school district. Notwithstanding any other provision of law, the issuance or**  
83 **receipt of such fee shall not be used in determining the amount of state aid that a school**  
84 **district receives under section 163.031, in determining the amount that may be collected**  
85 **under a property tax levy by such district, or for any other purpose.**

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