

House Concurrent Resolution No. 58

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE REIBOLDT.

5642H.011

2 **WHEREAS**, section 137.021, RSMo, provides that on or before December thirty-first
3 of each odd-numbered year the State Tax Commission is required under section 137.021, RSMo,
4 to promulgate by regulation a value for each grade of agricultural and horticultural land based
5 on productive capability; and

6 **WHEREAS**, the State Tax Commission, in accordance with section 137.021, RSMo, did
7 on December 29, 2015, propose a value for each of the eight grades of agricultural and
8 horticultural land for the 2017 and 2018 assessment years with changes to grades 1 through 4;
9 and

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11 **WHEREAS**, the members of the General Assembly believe the proposed agricultural
12 and horticultural land values are excessive; and

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14 **WHEREAS**, section 137.021, RSMo, permits the General Assembly to disapprove
15 within the first sixty days of the next Regular Session of the General Assembly the agricultural
16 and horticultural values as proposed by the State Tax Commission:

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18 **NOW THEREFORE BE IT RESOLVED** that the members of the House of
19 Representatives of the Ninety-eighth General Assembly, Second Regular Session, the Senate
20 concurring therein, hereby disapprove the State Tax Commission's proposed state regulation to
21 be promulgated under section 137.021, RSMo, establishing agricultural and horticultural land
22 values for the 2017 and 2018 assessment years; and

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24 **BE IT FURTHER RESOLVED** that the General Assembly recommends that the State
25 Tax Commission review the current procedure for determining and establishing agricultural and
26 horticultural land values; and

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28 **BE IT FURTHER RESOLVED** that the Chief Clerk of the Missouri House of
29 Representatives be instructed to prepare a properly inscribed copy of this resolution for Governor
30 Jay Nixon and the Missouri State Tax Commission.

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