

SECOND REGULAR SESSION

[P E R F E C T E D]

# SENATE BILL NO. 783

98TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR ONDER.

Pre-filed December 3, 2015, and ordered printed.

Read 2nd time January 12, 2016, and referred to the Committee on Commerce, Consumer Protection, Energy and the Environment.

Reported from the Committee January 28, 2016, with recommendation that the bill do pass.

Taken up for Perfection February 16, 2016. Bill declared Perfected and Ordered Printed, as amended.

ADRIANE D. CROUSE, Secretary.

4049S.01P

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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Section A. Section 153.030, RSMo, is repealed and one new section  
2 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  
2 state owned, used, leased or otherwise controlled by any person, corporation,  
3 railroad company or joint stock company, and all bridges across or over navigable  
4 streams within this state, where the charge is made for crossing the same, which  
5 are now constructed, which are in the course of construction, or which shall  
6 hereafter be constructed, and all property, real and tangible personal, owned,  
7 used, leased or otherwise controlled by telegraph, telephone, electric power and  
8 light companies, electric transmission lines, pipeline companies and express  
9 companies shall be subject to taxation for state, county, municipal and other local  
10 purposes to the same extent as the property of private persons.

11 2. And taxes levied thereon shall be levied and collected in the manner  
12 as is now or may hereafter be provided by law for the taxation of railroad  
13 property in this state, and county commissions, county boards of equalization and  
14 the state tax commission are hereby required to perform the same duties and are  
15 given the same powers, including punitive powers, in assessing, equalizing and  
16 adjusting the taxes on the property set forth in this section as the county  
17 commissions and boards of equalization and state tax commission have or may

18 hereafter be empowered with, in assessing, equalizing, and adjusting the taxes  
19 on railroad property; and an authorized officer of any such bridge, telegraph,  
20 telephone, electric power and light companies, electric transmission lines, pipeline  
21 companies, or express company or the owner of any such toll bridge, is hereby  
22 required to render reports of the property of such bridge, telegraph, telephone,  
23 electric power and light companies, electric transmission lines, pipeline  
24 companies, or express companies in like manner as the authorized officer of the  
25 railroad company is now or may hereafter be required to render for the taxation  
26 of railroad property.

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

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

43           **5. Notwithstanding any provision of law to the contrary,**  
44 **beginning with the 2017 tax year, a telephone company shall make a**  
45 **one-time election to either be assessed using the methodology for**  
46 **property tax purposes, as provided for pursuant to this section, or be**  
47 **assessed using the methodology for property consisting of land and**  
48 **buildings, and be assessed for all other property exclusively using the**  
49 **methodology utilized pursuant to section 137.122. The provisions of**  
50 **this subsection shall not be construed to change the original**  
51 **assessment jurisdiction of the state tax commission.**

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