

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 945
95TH GENERAL ASSEMBLY

5006L.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 32.069, 137.073, 137.180, 137.355, 138.431, 143.811, 144.080, and 630.220, RSMo, and to enact in lieu thereof nine new sections relating to taxation, with penalty provisions and an emergency clause for certain sections.

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

Section A. Sections 32.069, 137.073, 137.180, 137.355, 138.431, 143.811, 144.080, and
2 630.220, RSMo, are repealed and nine new sections enacted in lieu thereof, to be known as
3 sections 32.069, 137.073, 137.180, 137.355, 138.431, 143.811, 144.080, 630.220, and 1, to read
4 as follows:

32.069. Notwithstanding any other provision of law to the contrary, interest shall be
2 allowed and paid on any refund or overpayment at the rate determined by section 32.068 only
3 if the overpayment is not refunded within one hundred twenty days, **or within ninety days in**
4 **the case of taxes imposed by sections 143.011 and 143.041**, from the latest of the following
5 dates:

6 (1) The last day prescribed for filing a tax return or refund claim, without regard to any
7 extension of time granted;
8 (2) The date the return, payment, or claim is filed; or
9 (3) The date the taxpayer files for a credit or refund and provides accurate and complete
10 documentation to support such claim.

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

2 (1) "General reassessment", changes in value, entered in the assessor's books, of a
3 substantial portion of the parcels of real property within a county resulting wholly or partly from
4 reappraisal of value or other actions of the assessor or county equalization body or ordered by
5 the state tax commission or any court;

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.

6 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each
7 purpose of taxation of property a taxing authority is authorized to levy without a vote and any
8 tax rate authorized by election, including bond interest and sinking fund;

9 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
10 provisions of this section or when a court has determined the tax rate; except that, other
11 provisions of law to the contrary notwithstanding, a school district may levy the operating levy
12 for school purposes required for the current year pursuant to subsection 2 of section 163.021,
13 RSMo, less all adjustments required pursuant to article X, section 22 of the Missouri
14 Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980
15 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is
16 approved by voters of the political subdivision as provided in this section;

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from
18 ad valorem levies on all classes of property, including state-assessed property, in the immediately
19 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not
20 collected in the fiscal year and plus an additional allowance for the revenue which would have
21 been collected from property which was annexed by such political subdivision but which was
22 not previously used in determining tax revenue pursuant to this section. The term "tax revenue"
23 shall not include any receipts from ad valorem levies on any property of a railroad corporation
24 or a public utility, as these terms are defined in section 386.020, RSMo, which were assessed by
25 the assessor of a county or city in the previous year but are assessed by the state tax commission
26 in the current year. All school districts and those counties levying sales taxes pursuant to chapter
27 67, RSMo, shall include in the calculation of tax revenue an amount equivalent to that by which
28 they reduced property tax levies as a result of sales tax pursuant to section 67.505, RSMo, and
29 section 164.013, RSMo, or as excess home dock city or county fees as provided in subsection
30 4 of section 313.820, RSMo, in the immediately preceding fiscal year but not including any
31 amount calculated to adjust for prior years. For purposes of political subdivisions which were
32 authorized to levy a tax in the prior year but which did not levy such tax or levied a reduced rate,
33 the term "tax revenue", as used in relation to the revision of tax levies mandated by law, shall
34 mean the revenues equal to the amount that would have been available if the voluntary rate
35 reduction had not been made.

36 2. Whenever changes in assessed valuation are entered in the assessor's books for any
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are
38 established in section 4(b) of article X of the Missouri Constitution and defined in section
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each
40 political subdivision wholly or partially within the county or St. Louis City of the change in
41 valuation of each subclass of real property, individually, and personal property, in the aggregate,

42 exclusive of new construction and improvements. All political subdivisions shall immediately
43 revise the applicable rates of levy for each purpose for each subclass of real property,
44 individually, and personal property, in the aggregate, for which taxes are levied to the extent
45 necessary to produce from all taxable property, exclusive of new construction and improvements,
46 substantially the same amount of tax revenue as was produced in the previous year for each
47 subclass of real property, individually, and personal property, in the aggregate, except that the
48 rate [may] **shall not exceed the greater of the most recent voter-approved rate or the most**
49 **recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section.**
50 **Any political subdivision that has received approval from voters for a tax increase after**
51 **August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue**
52 **as the amount of revenue that would have been derived by applying the voter-approved**
53 **increased tax rate ceiling to the total assessed valuation of the political subdivision as most**
54 **recently certified by the city or county clerk on or before the date of the election in which**
55 **such increase is approved, increased by the percentage increase in the consumer price**
56 **index, as provided by law, except that the rate shall not exceed the greater of the most**
57 **recent voter-approved rate or the most recent voter-approved rate as adjusted under**
58 **subdivision (2) of subsection 5 of this section.** Such tax revenue shall not include any receipts
59 from ad valorem levies on any real property which was assessed by the assessor of a county or
60 city in such previous year but is assessed by the assessor of a county or city in the current year
61 in a different subclass of real property. Where the taxing authority is a school district for the
62 purposes of revising the applicable rates of levy for each subclass of real property, the tax
63 revenues from state-assessed railroad and utility property shall be apportioned and attributed to
64 each subclass of real property based on the percentage of the total assessed valuation of the
65 county that each subclass of real property represents in the current taxable year. As provided in
66 section 22 of article X of the constitution, a political subdivision may also revise each levy to
67 allow for inflationary assessment growth occurring within the political subdivision. The
68 inflationary growth factor for any such subclass of real property or personal property shall be
69 limited to the actual assessment growth in such subclass or class, exclusive of new construction
70 and improvements, and exclusive of the assessed value on any real property which was assessed
71 by the assessor of a county or city in the current year in a different subclass of real property, but
72 not to exceed the consumer price index or five percent, whichever is lower. Should the tax
73 revenue of a political subdivision from the various tax rates determined in this subsection be
74 different than the tax revenue that would have been determined from a single tax rate as
75 calculated pursuant to the method of calculation in this subsection prior to January 1, 2003, then
76 the political subdivision [shall] **may** revise the tax rates of those subclasses of real property,
77 individually, and/or personal property, in the aggregate, in which there is a tax rate reduction,

78 pursuant to the provisions of this subsection. Such revision shall yield an amount equal to such
79 difference and shall be apportioned among such subclasses of real property, individually, and/or
80 personal property, in the aggregate, based on the relative assessed valuation of the class or
81 subclasses of property experiencing a tax rate reduction. Such revision in the tax rates of each
82 class or subclass shall be made by computing the percentage of current year adjusted assessed
83 valuation of each class or subclass with a tax rate reduction to the total current year adjusted
84 assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting
85 percentages by the revenue difference between the single rate calculation and the calculations
86 pursuant to this subsection and dividing by the respective adjusted current year assessed
87 valuation of each class or subclass to determine the adjustment to the rate to be levied upon each
88 class or subclass of property. The adjustment computed herein shall be multiplied by one
89 hundred, rounded to four decimals in the manner provided in this subsection, and added to the
90 initial rate computed for each class or subclass of property. Notwithstanding any provision of
91 this subsection to the contrary, no revision to the rate of levy for personal property shall cause
92 such levy to increase over the levy for personal property from the prior year.

93 3. (1) Where the taxing authority is a school district, it shall be required to revise the
94 rates of levy to the extent necessary to produce from all taxable property, including state-assessed
95 railroad and utility property, which shall be separately estimated in addition to other data
96 required in complying with section 164.011, RSMo, substantially the amount of tax revenue
97 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be
98 adjusted to offset such district's reduction in the apportionment of state school moneys due to its
99 reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling
100 pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility
101 valuation or loss of state aid, discovers that the estimates used result in receipt of excess
102 revenues, which would have required a lower rate if the actual information had been known, the
103 school district shall reduce the tax rate ceiling in the following year to compensate for the excess
104 receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

105 (2) For any political subdivision which experiences a reduction in the amount of assessed
106 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant
107 to sections 138.430 to 138.433, RSMo, or due to clerical errors or corrections in the calculation
108 or recordation of any assessed valuation:

109 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies
110 taxes to compensate for the reduction in assessed value occurring after the political subdivision
111 calculated the tax rate ceiling for the particular subclass of real property or for personal property,
112 in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the
113 time of the next calculation of the tax rate for the particular subclass of real property or for

114 personal property, in the aggregate, after the reduction in assessed valuation has been determined
115 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as
116 it would have been had the corrected or finalized assessment been available at the time of the
117 prior calculation;

118 (b) In addition, for up to three years following the determination of the reduction in
119 assessed valuation as a result of circumstances defined in this subdivision, such political
120 subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling
121 provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had
122 the corrected or finalized assessment been available at the time of the prior calculation.

123 4. (1) In order to implement the provisions of this section and section 22 of article X of
124 the Constitution of Missouri, the term "improvements" shall apply to both real and personal
125 property. In order to determine the value of new construction and improvements, each county
126 assessor shall maintain a record of real property valuations in such a manner as to identify each
127 year the increase in valuation for each political subdivision in the county as a result of new
128 construction and improvements. The value of new construction and improvements shall include
129 the additional assessed value of all improvements or additions to real property which were begun
130 after and were not part of the prior year's assessment, except that the additional assessed value
131 of all improvements or additions to real property which had been totally or partially exempt from
132 ad valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to 135.255,
133 RSMo, and section 353.110, RSMo, shall be included in the value of new construction and
134 improvements when the property becomes totally or partially subject to assessment and payment
135 of all ad valorem taxes. The aggregate increase in valuation of personal property for the current
136 year over that of the previous year is the equivalent of the new construction and improvements
137 factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection
138 15 of section 137.115, the assessor shall certify the amount of new construction and
139 improvements and the amount of assessed value on any real property which was assessed by the
140 assessor of a county or city in such previous year but is assessed by the assessor of a county or
141 city in the current year in a different subclass of real property separately for each of the three
142 subclasses of real property for each political subdivision to the county clerk in order that political
143 subdivisions shall have this information for the purpose of calculating tax rates pursuant to this
144 section and section 22, article X, Constitution of Missouri. In addition, the state tax commission
145 shall certify each year to each county clerk the increase in the general price level as measured by
146 the Consumer Price Index for All Urban Consumers for the United States, or its successor
147 publications, as defined and officially reported by the United States Department of Labor, or its
148 successor agency. The state tax commission shall certify the increase in such index on the latest
149 twelve-month basis available on February first of each year over the immediately preceding prior

150 twelve-month period in order that political subdivisions shall have this information available in
151 setting their tax rates according to law and section 22 of article X of the Constitution of Missouri.
152 For purposes of implementing the provisions of this section and section 22 of article X of the
153 Missouri Constitution, the term "property" means all taxable property, including state-assessed
154 property.

155 (2) Each political subdivision required to revise rates of levy pursuant to this section or
156 section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized
157 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision
158 provided in this section and section 22 of article X of the Constitution of Missouri, separately
159 and without regard to annual tax rate reductions provided in section 67.505, RSMo, and section
160 164.013, RSMo. Each political subdivision shall set each tax rate it is authorized to levy using
161 the calculation that produces the lowest tax rate ceiling. It is further the intent of the general
162 assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri,
163 that the provisions of such section be applicable to tax rate revisions mandated pursuant to
164 section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in
165 subsequent years, enforcement provisions, and other provisions not in conflict with section 22
166 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section
167 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established
168 pursuant to this section and section 22 of article X of the Constitution of Missouri, unless
169 otherwise provided by law.

170 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
171 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate
172 shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval
173 by more than a simple majority pursuant to any provision of law or the constitution, the tax rate
174 increase must receive approval by at least the majority required.

175 (2) When voters approve an increase in the tax rate, the amount of the increase shall be
176 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does
177 not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate
178 for approval rather than describing the amount of increase in the question, the stated tax rate
179 approved shall be adjusted as provided in this section and, so adjusted, shall be the current tax
180 rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that when applied
181 to the current total assessed valuation of the political subdivision, excluding new construction
182 and improvements since the date of the election approving such increase, the revenue derived
183 from the adjusted tax rate ceiling is equal to the sum of: the amount of revenue which would
184 have been derived by applying the voter-approved increased tax rate ceiling to total assessed
185 valuation of the political subdivision, as most recently certified by the city or county clerk on or

186 before the date of the election in which such increase is approved, increased by the percentage
187 increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be
188 applied to the total assessed valuation of the political subdivision at the setting of the next tax
189 rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate
190 increase shall be adjusted in the manner prescribed in this section to yield the sum of: the
191 amount of revenue that would be derived by applying such voter-approved increased rate to the
192 total assessed valuation, as most recently certified by the city or county clerk on or before the
193 date of the election in which such increase was approved, increased by the percentage increase
194 in the consumer price index, as provided by law, from the date of the election to the time of such
195 increase and, so adjusted, shall be the current tax rate ceiling. **For political subdivisions that
196 levy separate tax rates on each subclass of real property and personal property in the
197 aggregate, if voters approve a ballot that presents separate stated tax rates to be applied
198 to the different subclasses of real property and personal property in the aggregate, or
199 increases the separate rates that may be levied on the different subclasses of real property
200 and personal property in the aggregate by different amounts, then the tax rate that shall
201 be used for the single rate calculation under subsection 2 of this section shall be a blended
202 rate, which shall be calculated in the manner described in subdivision (1) of subsection 6
203 of this section.**

204 (3) The governing body of any political subdivision may levy a tax rate lower than its
205 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not
206 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision
207 (4) of this subsection. Nothing in this section shall be construed as prohibiting a political
208 subdivision from voluntarily levying a tax rate lower than that which is required under the
209 provisions of this section or from seeking voter approval of a reduction to such political
210 subdivision's tax rate ceiling.

211 (4) In a year of general reassessment, a governing body whose tax rate is lower than its
212 tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section
213 as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if such
214 governing body intends to increase its tax rate, the governing body shall conduct a public
215 hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy statement
216 justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision
217 shall not apply to any political subdivision which levies a tax rate lower than its tax rate ceiling
218 solely due to a reduction required by law resulting from sales tax collections. The provisions of
219 this subdivision shall not apply to any political subdivision which has received voter approval
220 for an increase to its tax rate ceiling subsequent to setting its most recent tax rate.

221 6. (1) For the purposes of calculating state aid for public schools pursuant to section
222 163.031, RSMo, each taxing authority which is a school district shall determine its proposed tax
223 rate as a blended rate of the classes or subclasses of property. Such blended rate shall be
224 calculated by first determining the total tax revenue of the property within the jurisdiction of the
225 taxing authority, which amount shall be equal to the sum of the products of multiplying the
226 assessed valuation of each class and subclass of property by the corresponding tax rate for such
227 class or subclass, then dividing the total tax revenue by the total assessed valuation of the same
228 jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the
229 taxing authority is a school district, such blended rate shall also be used by such school district
230 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151,
231 RSMo, and for apportioning the tax rate by purpose.

232 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk
233 of the county commission in the county or counties where the tax rate applies of its tax rate
234 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a
235 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
236 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth
237 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to
238 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a
239 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next
240 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,
241 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate
242 complies with Missouri law. All forms for the calculation of rates pursuant to this section shall
243 be promulgated as a rule and shall not be incorporated by reference. The state auditor shall
244 promulgate rules for any and all forms for the calculation of rates pursuant to this section which
245 do not currently exist in rule form or that have been incorporated by reference. In addition, each
246 taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as
247 shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service
248 complies with Missouri law. A tax rate proposed for annual debt service requirements will be
249 prima facie valid if, after making the payment for which the tax was levied, bonds remain
250 outstanding and the debt fund reserves do not exceed the following year's payments. The county
251 clerk shall keep on file and available for public inspection all such information for a period of
252 three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing
253 authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor.
254 The state auditor shall, within fifteen days of the date of receipt, examine such information and
255 return to the county clerk his or her findings as to compliance of the tax rate ceiling with this
256 section and as to compliance of any proposed tax rate for debt service with Missouri law. If the

257 state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri
258 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor
259 may request a taxing authority to submit documentation supporting such taxing authority's
260 proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings
261 to the taxing authority and shall file a copy of the findings with the information received from
262 the taxing authority. The taxing authority shall have fifteen days from the date of receipt from
263 the county clerk of the state auditor's findings and any request for supporting documentation to
264 accept or reject in writing the rate change certified by the state auditor and to submit all requested
265 information to the state auditor. A copy of the taxing authority's acceptance or rejection and any
266 information submitted to the state auditor shall also be mailed to the county clerk. If a taxing
267 authority rejects a rate change certified by the state auditor and the state auditor does not receive
268 supporting information which justifies the taxing authority's original or any subsequent proposed
269 tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the
270 attorney general's office and the attorney general is authorized to obtain injunctive relief to
271 prevent the taxing authority from levying a violative tax rate.

272 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political
273 subdivision has complied with the foregoing provisions of this section.

274 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied
275 with the provisions of this section, the taxpayer may make a formal complaint with the
276 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within
277 ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this
278 section and institute an action as representative of a class of all taxpayers within a taxing
279 authority if the class is so numerous that joinder of all members is impracticable, if there are
280 questions of law or fact common to the class, if the claims or defenses of the representative
281 parties are typical of the claims or defenses of the class, and if the representative parties will
282 fairly and adequately protect the interests of the class. In any class action maintained pursuant
283 to this section, the court may direct to the members of the class a notice to be published at least
284 once each week for four consecutive weeks in a newspaper of general circulation published in
285 the county where the civil action is commenced and in other counties within the jurisdiction of
286 a taxing authority. The notice shall advise each member that the court will exclude him or her
287 from the class if he or she so requests by a specified date, that the judgment, whether favorable
288 or not, will include all members who do not request exclusion, and that any member who does
289 not request exclusion may, if he or she desires, enter an appearance. In any class action brought
290 pursuant to this section, the court, in addition to the relief requested, shall assess against the
291 taxing authority found to be in violation of this section the reasonable costs of bringing the
292 action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any

293 attorney or association of attorneys who receive public funds from any source for their services.
294 Any action brought pursuant to this section shall be set for hearing as soon as practicable after
295 the cause is at issue.

296 9. If in any action, including a class action, the court issues an order requiring a taxing
297 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
298 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
299 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
300 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031,
301 RSMo, or otherwise contested. The part of the taxes paid erroneously is the difference in the
302 amount produced by the original levy and the amount produced by the revised levy. The
303 township or county collector of taxes or the collector of taxes in any city shall refund the amount
304 of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided
305 in this section shall make available to the collector all funds necessary to make refunds pursuant
306 to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him
307 or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall
308 be construed to require a taxing authority to refund any tax erroneously paid prior to or during
309 the third tax year preceding the current tax year.

310 10. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that
311 is created under the authority delegated in this section shall become effective only if it complies
312 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section
313 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers
314 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the
315 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
316 grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be
317 invalid and void.

137.180. 1. Whenever any assessor shall increase the valuation of any real property he
2 shall forthwith notify the record owner of such increase, either in person, or by mail directed to
3 the last known address; every such increase in assessed valuation made by the assessor shall be
4 subject to review by the county board of equalization whereat the landowner shall be entitled to
5 be heard, and the notice to the landowner shall so state.

6 2. Effective January 1, 2009, for all counties with a charter form of government, **other**
7 **than any county adopting a charter form of government after January 1, 2008**, whenever
8 any assessor shall increase the valuation of any real property, he or she shall forthwith notify the
9 record owner on or before June fifteenth of such increase and, in a year of general reassessment,
10 the county shall notify the record owner of the projected tax liability likely to result from such
11 an increase, either in person, or by mail directed to the last known address; every such increase

12 in assessed valuation made by the assessor shall be subject to review by the county board of
13 equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner
14 shall so state. Notice of the projected tax liability from the county shall accompany the notice
15 of increased valuation from the assessor.

16 **3. For all calendar years prior to the first day of January of the year following**
17 **receipt of software necessary for the implementation of the requirements provided under**
18 **subsections 4 and 5 of this section from the state tax commission, for any county not subject**
19 **to the provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever**
20 **any assessor shall increase the valuation of any real property, he or she shall forthwith**
21 **notify the record owner on or before June fifteenth of the previous assessed value and such**
22 **increase either in person, or by mail directed to the last known address and include in such**
23 **notice a statement indicating that the change in assessed value may impact the record**
24 **owner's tax liability and provide all processes and deadlines for appealing determinations**
25 **of the assessed value of such property. Such notice shall be provided in a font and format**
26 **sufficient to alert a record owner of the potential impact upon tax liability and the**
27 **appellate processes available.**

28 **4. Effective January [1, 2011,] first of the year following receipt of software**
29 **necessary for the implementation of the requirements provided under this subsection and**
30 **subsection 5 of this section from the state tax commission, for all counties not subject to the**
31 **provisions of subsection 2 of this section or subsection 2 of section 137.355, whenever any**
32 **assessor shall increase the valuation of any real property, he or she shall forthwith notify the**
33 **record owner on or before June fifteenth of such increase and, in a year of general reassessment,**
34 **the county shall notify the record owner of the projected tax liability likely to result from such**
35 **an increase, either in person, or by mail directed to the last known address; every such increase**
36 **in assessed valuation made by the assessor shall be subject to review by the county board of**
37 **equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner**
38 **shall so state. Notice of the projected tax liability from the county shall accompany the notice**
39 **of increased valuation from the assessor.**

40 **[4.] 5. The notice of projected tax liability, required under subsections 2 and [3] 4 of this**
41 **section, from the county shall include:**

42 (1) **The** record owner's name, address, and the parcel number of the property;

43 (2) A list of all political subdivisions levying a tax upon the property of the record
44 owner;

45 (3) The projected tax rate for each political subdivision levying a tax upon the property
46 of the record owner, and the purpose for each levy of such political subdivisions;

47 (4) The previous year's tax rates for each individual tax levy imposed by each political
48 subdivision levying a tax upon the property of the record owner;

49 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
50 upon the property of the record owner;

51 (6) The contact information for each political subdivision levying a tax upon the property
52 of the record owner;

53 (7) A statement identifying any projected tax rates for political subdivisions levying a
54 tax upon the property of the record owner, which were not calculated and provided by the
55 political subdivision levying the tax; and

56 (8) The total projected property tax liability of the taxpayer.

57 **6. In addition to the requirements provided under subsections 1, 2, and 5 of this**
58 **section, effective January 1, 2011, in any county with a charter form of government and**
59 **with more than one million inhabitants, whenever any assessor shall notify a record owner**
60 **of any change in assessed value, such assessor shall provide notice that information**
61 **regarding the assessment method and computation of value for such property is available**
62 **on the assessor's website and provide the exact website address at which such information**
63 **may be accessed. Such notification shall provide the assessor's contact information to**
64 **enable taxpayers without internet access to request and receive information regarding the**
65 **assessment method and computation of value for such property.**

137.355. 1. If an assessor increases the valuation of any tangible personal property as
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation
3 of any real property, he shall forthwith notify the record owner of the increase either in person
4 or by mail directed to the last known address, and if the address of the owner is unknown notice
5 shall be given by publication in two newspapers published in the county.

6 **2. For all calendar years prior to the first day of January of the year following**
7 **receipt of software necessary for the implementation of the requirements provided under**
8 **subsections 3 and 4 of this section from the state tax commission, whenever any assessor**
9 **shall increase the valuation of any real property, he or she shall forthwith notify the record**
10 **owner on or before June fifteenth of the previous assessed value and such increase either**
11 **in person, or by mail directed to the last known address and include on the face of such**
12 **notice, in no less than twelve point font, the following statement: NOTICE TO**
13 **TAXPAYER: IF YOUR ASSESSED VALUE HAS INCREASED, IT MAY INCREASE**
14 **YOUR REAL PROPERTY TAXES WHICH ARE DUE DECEMBER THIRTY-FIRST.**
15 **IF YOU DO NOT AGREE THAT THE VALUE OF YOUR PROPERTY HAS**
16 **INCREASED, YOU MUST CHALLENGE THE VALUE ON OR BEFORE**

17 **(INSERT DATE BY WHICH APPEAL MUST BE FILED) BY CONTACTING YOUR**
18 **COUNTY ASSESSOR.**

19 **3.** Effective January [1, 2011,] **first of the year following receipt of software**
20 **necessary for the implementation of the requirements provided under this subsection and**
21 **subsection 4 of this section from the state tax commission,** if an assessor increases the
22 valuation of any real property, the assessor, on or before June fifteenth, shall notify the record
23 owner of the increase and, in a year of general reassessment, the county shall notify the record
24 owner of the projected tax liability likely to result from such an increase either in person or by
25 mail directed to the last known address, and, if the address of the owner is unknown, notice shall
26 be given by publication in two newspapers published in the county. Notice of the projected tax
27 liability from the county shall accompany the notice of increased valuation from the assessor.

28 [3.] **4.** The notice of projected tax liability, required under subsection [2] **3** of this
29 section, from the county shall include:

30 (1) Record owner's name, address, and the parcel number of the property;

31 (2) A list of all political subdivisions levying a tax upon the property of the record
32 owner;

33 (3) The projected tax rate for each political subdivision levying a tax upon the property
34 of the record owner, and the purpose for each levy of such political subdivisions;

35 (4) The previous year's tax rates for each individual tax levy imposed by each political
36 subdivision levying a tax upon the property of the record owner;

37 (5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax
38 upon the property of the record owner;

39 (6) The contact information for each political subdivision levying a tax upon the property
40 of the record owner;

41 (7) A statement identifying any projected tax rates for political subdivisions levying a
42 tax upon the property of the record owner, which were not calculated and provided by the
43 political subdivision levying the tax; and

44 (8) The total projected property tax liability of the taxpayer.

138.431. 1. To hear and decide appeals pursuant to section 138.430, the commission
2 shall appoint one or more hearing officers. The hearing officers shall be subject to supervision
3 by the commission. No person shall participate on behalf of the commission in any case in
4 which such person is an interested party.

5 2. The commission may assign such appeals as it deems fit to a hearing officer for
6 disposition.

7 **(1) The assignment shall be deemed made when the scheduling order is first issued**
8 **by the commission and signed by the hearing officer assigned, unless another hearing**
9 **officer is assigned to the case for disposition by other language in said order.**

10 **(2) A change of hearing officer, or a reservation of the appeal for disposition as**
11 **described in subsection 3 of this section, shall be ordered by the commission in any appeal**
12 **upon the timely filing of a written application by a party to disqualify the hearing officer**
13 **assigned. The application shall be filed within thirty days from the assignment of any**
14 **appeal to a hearing officer and need not allege or prove any cause for such change and**
15 **need not be verified. No more than one change of hearing officer shall be allowed for each**
16 **party in any appeal.**

17 **3.** The commission may, in its discretion, reserve such appeals as it deems fit to be heard
18 and decided by the full commission, a quorum thereof, or any commissioner, subject to the
19 provisions of section 138.240, and, in such case, the decision shall be final, subject to judicial
20 review in the manner provided in subsection 4 of section 138.470.

21 **[3.] 4.** The manner in which appeals shall be presented and the conduct of hearings shall
22 be made in accordance with rules prescribed by the commission for determining the rights of the
23 parties; provided that, the commission, with the consent of all the parties, may refer an appeal
24 to mediation. The commission shall promulgate regulations for mediation pursuant to this
25 section. No regulation or portion of a regulation promulgated pursuant to the authority of this
26 section shall become effective unless it has been promulgated pursuant to the provisions of
27 chapter 536, RSMo. There shall be no presumption that the assessor's valuation is correct. A
28 full and complete record shall be kept of all proceedings. All testimony at any hearing shall be
29 recorded but need not be transcribed unless the matter is further appealed.

30 **[4.] 5.** Unless an appeal is voluntarily dismissed, a hearing officer, after affording the
31 parties reasonable opportunity for fair hearing, shall issue a decision and order affirming,
32 modifying, or reversing the determination of the board of equalization, and correcting any
33 assessment which is unlawful, unfair, improper, arbitrary, or capricious. The commission may,
34 prior to the decision being rendered, transfer to another hearing officer the proceedings on an
35 appeal determination before a hearing officer. The complainant, respondent-assessor, or other
36 party shall be duly notified of a hearing officer's decision and order, together with findings of fact
37 and conclusions of law. Appeals from decisions of hearing officers shall be made pursuant to
38 section 138.432.

39 **[5.] 6.** All decisions issued pursuant to this section or section 138.432 by the commission
40 or any of its duly assigned hearing officers shall be issued no later than sixty days after the
41 hearing on the matter to be decided is held or the date on which the last party involved in such
42 matter files his or her brief, whichever event later occurs.

143.811. 1. Under regulations prescribed by the director of revenue, interest shall be
2 allowed and paid at the rate determined by section 32.065, RSMo, on any overpayment in respect
3 of the tax imposed by sections 143.011 to 143.996; except that, where the overpayment resulted
4 from the filing of an amendment of the tax by the taxpayer after the last day prescribed for the
5 filing of the return, interest shall be allowed and paid at the rate of six percent per annum. With
6 respect to the part of an overpayment attributable to a deposit made pursuant to subsection 2 of
7 section 143.631, interest shall be paid thereon at the rate in section 32.065, RSMo, from the date
8 of the deposit to the date of refund. No interest shall be allowed or paid if the amount thereof
9 is less than one dollar.

10 2. For purposes of this section:

11 (1) Any return filed before the last day prescribed for the filing thereof shall be
12 considered as filed on such last day determined without regard to any extension of time granted
13 the taxpayer;

14 (2) Any tax paid by the taxpayer before the last day prescribed for its payment, any
15 income tax withheld from the taxpayer during any calendar year, and any amount paid by the
16 taxpayer as estimated income tax for a taxable year shall be deemed to have been paid by him
17 on the fifteenth day of the fourth month following the close of his taxable year to which such
18 amount constitutes a credit or payment.

19 3. For purposes of this section with respect to any withholding tax:

20 (1) If a return for any period ending with or within a calendar year is filed before April
21 fifteenth of the succeeding calendar year, such return shall be considered filed April fifteenth of
22 such succeeding calendar year; and

23 (2) If a tax with respect to remuneration paid during any period ending with or within
24 a calendar year is paid before April fifteenth of the succeeding calendar year, such tax shall be
25 considered paid on April fifteenth of such succeeding calendar year.

26 4. If any overpayment of tax imposed by sections [143.011 to 143.996] **143.061 and**
27 **143.071** is refunded within four months after the last date prescribed (or permitted by extension
28 of time) for filing the return of such tax or within four months after the return was filed,
29 whichever is later, no interest shall be allowed under this section on overpayment.

30 5. **If any overpayment of tax imposed by sections 143.011 and 143.041 is refunded**
31 **within ninety days after the last date prescribed, or permitted by extension of time, for**
32 **filing the return of such tax or within ninety days after the return was filed, whichever is**
33 **later, no interest shall be allowed under this section on overpayment.**

34 6. Any overpayment resulting from a carryback, including a net operating loss and a
35 corporate capital loss, shall be deemed not to have been made prior to the close of the taxable
36 year in which the loss arises.

37 [6.] 7. Any overpayment resulting from a carryback of a tax credit, including but not
38 limited to the tax credits provided in sections 253.557 and 348.432, RSMo, shall be deemed not
39 to have been made prior to the close of the taxable year in which the tax credit was authorized.
40 In fiscal year 2003, the commissioner of administration shall estimate the amount of any
41 additional state revenue received pursuant to the provisions of this subsection and shall transfer
42 an equivalent amount of general revenue to the schools of the future fund created in section
43 163.005, RSMo.

144.080. 1. Every person receiving any payment or consideration upon the sale of
2 property or rendering of service, subject to the tax imposed by the provisions of sections 144.010
3 to 144.525, is exercising the taxable privilege of selling the property or rendering the service at
4 retail and is subject to the tax levied in section 144.020. The person shall be responsible not only
5 for the collection of the amount of the tax imposed on the sale or service to the extent possible
6 under the provisions of section 144.285, but shall, on or before the last day of the month
7 following each calendar quarterly period of three months, file a return with the director of
8 revenue showing the person's gross receipts and the amount of tax levied in section 144.020 for
9 the preceding quarter, and shall remit to the director of revenue, with the return, the taxes levied
10 in section 144.020, except as provided in subsections 2 and 3 of this section. The director of
11 revenue may promulgate rules or regulations changing the filing and payment requirements of
12 sellers, but shall not require any seller to file and pay more frequently than required in this
13 section.

14 2. Where the aggregate amount levied and imposed upon a seller by section 144.020 is
15 in excess of two hundred and fifty dollars for either the first or second month of a calendar
16 quarter, the seller shall file a return and pay such aggregate amount for such months to the
17 director of revenue by the twentieth day of the succeeding month.

18 3. Where the aggregate amount levied and imposed upon a seller by section 144.020 is
19 less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit
20 the seller to file a return for a calendar year. The return shall be filed and the taxes paid on or
21 before January thirty-first of the succeeding year.

22 4. The seller of any property or person rendering any service, subject to the tax imposed
23 by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property or the
24 recipient of the service to the extent possible under the provisions of section 144.285, but the
25 seller's inability to collect any part or all of the tax does not relieve the seller of the obligation
26 to pay to the state the tax imposed by section 144.020; except that the collection of the tax
27 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be made as provided
28 in sections 144.070 and 144.440.

29 5. [It shall be unlawful for] Any person [to] **may** advertise or hold out or state to the
30 public or to any customer directly [or indirectly] that the tax or any part thereof imposed by
31 sections 144.010 to 144.525, and required to be collected by the person, will be assumed or
32 absorbed by the person, [or that it will not be separately stated and added to the selling price of
33 the] **provided that the amount of tax assumed or absorbed shall be stated on any invoice**
34 **or receipt for the property sold or service rendered**[, or if added, that it or any part thereof will
35 be refunded]. **Failure to separately state such assumed or absorbed tax on the invoice or**
36 **receipt shall be unlawful, and** any person violating any of the provisions of this section shall
37 be guilty of a misdemeanor. **This subsection shall not apply to any retailer prohibited from**
38 **collecting and remitting sales tax under section 66.630.**

630.220. For all debts and demands whatsoever to any of the residential facilities or day
2 programs subject to the control of the department, and for all damages for failure of contract, for
3 trespass and other wrongs to a facility operated by the department, or any of its property thereof,
4 real or personal, actions in any court of competent jurisdiction may be maintained in the name
5 of the director. Interest shall be recovered on any and all sums due any facility or program
6 operated or funded by the department on account of any patient or resident thereof, the account
7 therefor, certified by the [head of the facility, with the seal of the institution attached,] **director**
8 **or his or her designee** shall be prima facie evidence of the amount due.

Section 1. No global positioning system or other technology that identifies and
2 **records a person's location at all times shall be used to monitor mileage traveled by any**
3 **motor vehicle on any road, highway, or street in this state for the purpose of imposing any**
4 **tax on the mileage traveled by such motor vehicle.**

Section B. Because immediate action is necessary to ensure taxpayers receive refunds
2 in a timely manner, the repeal and reenactment of sections 32.069 and 143.811 of section A of
3 this act is deemed necessary for the immediate preservation of the public health, welfare, peace,
4 and safety, and is hereby declared to be an emergency act within the meaning of the constitution,
5 and the repeal and reenactment of sections 32.069 and 143.811 of section A of this act shall be
6 in full force and effect upon its passage and approval.

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