

# House Concurrent Resolution No. 3

## 95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES GUERNSEY (Sponsor), LEARA, HOSKINS (121), LARGENT, SCHOELLER, SCHIEFFER, DAY, THOMSON, FLANIGAN, MUNZLINGER, RIDDLE, EMERY, ALLEN, ZERR, SMITH (150 ), KEENEY AND ICET (Co-sponsors) .

4091L.011

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### AN ACT

Relating to the disapproval of the Missouri State Tax Commission's recommendations regarding the value for each grade of agricultural and horticultural land based on productive capability.

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

**Whereas**, Section 137.021, RSMo, provides that on or before December thirty-first  
2 of each odd-numbered year the State Tax Commission is required under Section 137.021, RSMo,  
3 to promulgate by regulation a value for each grade of agricultural and horticultural land based  
4 on productive capability; and  
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**Whereas**, the State Tax Commission, in accordance with Section 137.021, RSMo,  
6 did on December 15, 2009, propose a value for each of the several grades of agricultural and  
7 horticultural land for the 2011 and 2012 assessment years; and  
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**Whereas**, the members of the General Assembly believe that the proposed  
10 agricultural and horticultural land values are excessive; and  
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**Whereas**, Section 137.021, RSMo, permits the General Assembly to disapprove  
13 within the first sixty days of the next Regular Session of the General Assembly the agricultural  
14 and horticultural values as proposed by the State Tax Commission:  
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**Now, therefore, be it resolved** that the members of the House of  
17 Representatives of the Ninety-fifth General Assembly, Second Regular Session, the Senate  
18 concurring therein, hereby disapprove the State Tax Commission's proposed state regulation to  
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20 be promulgated under Section 137.021, RSMo, establishing agricultural land values for the 2011  
21 and 2012 assessment years; and  
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23 **Be it further resolved** that the General Assembly recommends that the State  
24 Tax Commission review the current procedure for determining and establishing agricultural land  
25 values; and  
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27 **Be it further resolved** that the Chief Clerk of the Missouri House of  
28 Representatives be instructed to prepare properly inscribed copies of this resolution for Governor  
29 Jay Nixon and the Missouri State Tax Commission.