

HOUSE BILL NO. 809

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES ROWDEN (Sponsor), REMOLE, CORNEJO, JONES (50),
SWAN, KELLY (45), WRIGHT AND FITZPATRICK (Co-sponsors).

2009H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to tax information.

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

Section A. Chapter 32, RSMo, is amended by adding thereto one new section, to be
2 known as section 32.150, to read as follows:

**32.150. 1. Each taxing jurisdiction in the state shall report to the department of
2 revenue all tax rate and revenue collection information pertaining to the jurisdiction.**

**3 2. The department of revenue shall display, in an itemized fashion, any non-
4 confidential information regarding each jurisdiction's tax rates and revenue collections
5 submitted by the taxing jurisdictions on its website. The information obtained from the
6 taxing jurisdictions shall also be used by the department for oversight purposes, including
7 verification of compliance, completeness, and accuracy in reporting with any applicable
8 provisions of law.**

**9 3. The department shall promulgate rules to implement the provisions of this
10 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
11 created under the authority delegated in this section shall become effective only if it
12 complies with and is subject to all the provisions of chapter 536 and, if applicable, section
13 536.028. This section and chapter 536 are nonseverable and if any of the powers vested
14 with the general assembly under chapter 536 to review, to delay the effective date, or to
15 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
16 rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be
17 invalid and void.**

✓

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.