

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1126
96TH GENERAL ASSEMBLY

4842L.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 137.1018 and 304.022, RSMo, and to enact in lieu thereof two new sections relating to transportation, with penalty provisions.

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

Section A. Sections 137.1018 and 304.022, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 137.1018 and 304.022, to read as follows:

137.1018. 1. The commission shall ascertain the statewide average rate of property taxes
2 levied the preceding year, based upon the total assessed valuation of the railroad and street
3 railway companies and the total property taxes levied upon the railroad and street railway
4 companies. It shall determine total property taxes levied from reports prescribed by the
5 commission from the railroad and street railway companies. Total taxes levied shall not include
6 revenues from the surtax on subclass three real property.

7 2. The commission shall report its determination of average property tax rate for the
8 preceding year, together with the taxable distributable assessed valuation of each freight line
9 company for the current year to the director no later than October first of each year.

10 3. Taxes on property of such freight line companies shall be collected at the state level
11 by the director on behalf of the counties and other local public taxing entities and shall be
12 distributed in accordance with sections 137.1021 and 137.1024. The director shall tax such
13 property based upon the distributable assessed valuation attributable to Missouri of each freight
14 line company, using the average tax rate for the preceding year of the railroad and street railway
15 companies certified by the commission. Such tax shall be due and payable on or before
16 December thirty-first of the year levied and, if it becomes delinquent, shall be subject to a penalty
17 equal to that specified in section 140.100.

18 4. (1) As used in this subsection, the following terms mean:

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.

19 (a) "Eligible expenses", expenses incurred in this state to manufacture, maintain, or
20 improve a freight line company's qualified rolling stock;

21 (b) "Qualified rolling stock", any freight, stock, refrigerator, or other railcars subject to
22 the tax levied under this section.

23 (2) For all taxable years beginning on or after January 1, 2009, a freight line company
24 shall, subject to appropriation, be allowed a credit against the tax levied under this section for
25 the applicable tax year. The tax credit amount shall be equal to the amount of eligible expenses
26 incurred during the calendar year immediately preceding the tax year for which the credit under
27 this section is claimed. The amount of the tax credit issued shall not exceed the freight line
28 company's liability for the tax levied under this section for the tax year for which the credit is
29 claimed.

30 (3) A freight line company may apply for the credit by submitting to the commission an
31 application in the form prescribed by the state tax commission.

32 (4) Subject to appropriation, the state shall reimburse, on an annual basis, any political
33 subdivision of this state for any decrease in revenue due to the provisions of this subsection.

34 5. Pursuant to section 23.253 of the Missouri sunset act:

35 (1) [The provisions of the new program authorized under this section shall automatically
36 sunset six years after August 28, 2008, unless reauthorized by an act of the general assembly; and

37 (2) If such program is reauthorized,] The program authorized under this section shall
38 [automatically sunset twelve years after the effective date of the reauthorization of this section]
39 **expire on August 28, 2020;** and

40 [(3)] (2) This section shall terminate on September [first of the calendar year
41 immediately following the calendar year in which the program authorized under this section is
42 sunset] **1, 2021.**

304.022. 1. Upon the immediate approach of an emergency vehicle giving audible signal
2 by siren or while having at least one lighted lamp exhibiting red light visible under normal
3 atmospheric conditions from a distance of five hundred feet to the front of such vehicle or a
4 flashing blue light authorized by section 307.175, the driver of every other vehicle shall yield the
5 right-of-way and shall immediately drive to a position parallel to, and as far as possible to the
6 right of, the traveled portion of the highway and thereupon stop and remain in such position until
7 such emergency vehicle has passed, except when otherwise directed by a police or traffic officer.

8 2. Upon approaching a stationary emergency vehicle displaying lighted red or red and
9 blue lights, **or a stationary vehicle owned by the state highways and transportation**
10 **commission and operated by an authorized employee of the department of transportation**
11 **displaying lighted amber or amber and white lights,** the driver of every motor vehicle shall:

12 (1) Proceed with caution and yield the right-of-way, if possible with due regard to safety
13 and traffic conditions, by making a lane change into a lane not adjacent to that of the stationary
14 vehicle, if on a roadway having at least four lanes with not less than two lanes proceeding in the
15 same direction as the approaching vehicle; or

16 (2) Proceed with due caution and reduce the speed of the vehicle, maintaining a safe
17 speed for road conditions, if changing lanes would be unsafe or impossible.

18 3. The motorman of every streetcar shall immediately stop such car clear of any
19 intersection and keep it in such position until the emergency vehicle has passed, except as
20 otherwise directed by a police or traffic officer.

21 4. An "emergency vehicle" is a vehicle of any of the following types:

22 (1) A vehicle operated by the state highway patrol, the state water patrol, the Missouri
23 capitol police, a conservation agent, or a state park ranger, those vehicles operated by
24 enforcement personnel of the state highways and transportation commission, police or fire
25 department, sheriff, constable or deputy sheriff, federal law enforcement officer authorized to
26 carry firearms and to make arrests for violations of the laws of the United States, traffic officer
27 or coroner or by a privately owned emergency vehicle company;

28 (2) A vehicle operated as an ambulance or operated commercially for the purpose of
29 transporting emergency medical supplies or organs;

30 (3) Any vehicle qualifying as an emergency vehicle pursuant to section 307.175;

31 (4) Any wrecker, or tow truck or a vehicle owned and operated by a public utility or
32 public service corporation while performing emergency service;

33 (5) Any vehicle transporting equipment designed to extricate human beings from the
34 wreckage of a motor vehicle;

35 (6) Any vehicle designated to perform emergency functions for a civil defense or
36 emergency management agency established pursuant to the provisions of chapter 44;

37 (7) Any vehicle operated by an authorized employee of the department of corrections
38 who, as part of the employee's official duties, is responding to a riot, disturbance, hostage
39 incident, escape or other critical situation where there is the threat of serious physical injury or
40 death, responding to mutual aid call from another criminal justice agency, or in accompanying
41 an ambulance which is transporting an offender to a medical facility;

42 (8) Any vehicle designated to perform hazardous substance emergency functions
43 established pursuant to the provisions of sections 260.500 to 260.550;

44 **(9) Any vehicle owned by the state highways and transportation commission and**
45 **operated by an authorized employee of the department of transportation that is marked**
46 **as a department of transportation emergency response or motorist assistance vehicle.**

47 5. (1) The driver of any vehicle referred to in subsection 4 of this section shall not sound
48 the siren thereon or have the front red lights or blue lights on except when such vehicle is
49 responding to an emergency call or when in pursuit of an actual or suspected law violator, or
50 when responding to, but not upon returning from, a fire.

51 (2) The driver of an emergency vehicle may:

52 (a) Park or stand irrespective of the provisions of sections 304.014 to 304.025;

53 (b) Proceed past a red or stop signal or stop sign, but only after slowing down as may be
54 necessary for safe operation;

55 (c) Exceed the prima facie speed limit so long as the driver does not endanger life or
56 property;

57 (d) Disregard regulations governing direction of movement or turning in specified
58 directions.

59 (3) The exemptions granted to an emergency vehicle pursuant to subdivision (2) of this
60 subsection shall apply only when the driver of any such vehicle while in motion sounds audible
61 signal by bell, siren, or exhaust whistle as may be reasonably necessary, and when the vehicle
62 is equipped with at least one lighted lamp displaying a red light or blue light visible under normal
63 atmospheric conditions from a distance of five hundred feet to the front of such vehicle.

64 6. No person shall purchase an emergency light as described in this section without
65 furnishing the seller of such light an affidavit stating that the light will be used exclusively for
66 emergency vehicle purposes.

67 7. Violation of this section shall be deemed a class A misdemeanor.

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