

HCS HB 1035 -- AMENDED PROPERTY TAX RATE FILINGS

SPONSOR: Kelley (127)

COMMITTEE ACTION: Voted "Do Pass" by the Committee on Ways and Means by a vote of 10 to 0.

This substitute allows a taxing authority to submit an amended property tax rate filing with an explanation for the needed changes to the State Auditor's Office if the forms were incorrectly completed or if there was a clerical error. The State Auditor's Office must take into consideration the amended forms in determining that the tax rate complies with state law.

PROPOSERS: Supporters say that currently, when a county clerk makes a mistake on a form submitted to the State Auditor's Office by simply putting a number in the wrong box, it can cause the tax rate ceiling to be lowered for that taxing district. The bill allows an amended form to fix a mistake or clerical error. The bill gives the State Auditor's Office control of when amended returns can be done and provides the opportunity to go back and fix a mistake. Third classification counties are on a four year audit cycle so a mistake can affect several years. One county imposed a sales tax and was required to rollback its property tax. The clerk marked the voluntary rollback by mistake and thereby lowered the tax rate ceiling for the county. The bill will allow a change to a required rollback which is what the voters passed.

Testifying for the bill were Representative Kelley; and Missouri State Auditor's Office.

OPPOSERS: There was no opposition voiced to the committee.