

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 117, Page 1, in the Title, Line 3, by
2 deleting "sales tax" and inserting in lieu thereof "taxation"; and

3
4 Further amend said bill, Section 144.020, Page 8, Line 71, by inserting the following after all of said
5 line:

6
7 "153.030. 1. All bridges over streams dividing this state from any other state owned, used,
8 leased or otherwise controlled by any person, corporation, railroad company or joint stock company,
9 and all bridges across or over navigable streams within this state, where the charge is made for
10 crossing the same, which are now constructed, which are in the course of construction, or which shall
11 hereafter be constructed, and all property, real and tangible personal, owned, used, leased or
12 otherwise controlled by telegraph, telephone, electric power and light companies, electric
13 transmission lines, pipeline companies and express companies shall be subject to taxation for state,
14 county, municipal and other local purposes to the same extent as the property of private persons.

15 2. And taxes levied thereon shall be levied and collected in the manner as is now or may
16 hereafter be provided by law for the taxation of railroad property in this state, and county
17 commissions, county boards of equalization and the state tax commission are hereby required to
18 perform the same duties and are given the same powers, including punitive powers, in assessing,
19 equalizing and adjusting the taxes on the property set forth in this section as the county commissions
20 and boards of equalization and state tax commission have or may hereafter be empowered with, in
21 assessing, equalizing, and adjusting the taxes on railroad property; and an authorized officer of any
22 such bridge, telegraph, telephone, electric power and light companies, electric transmission lines,
23 pipeline companies, or express company or the owner of any such toll bridge, is hereby required to
24 render reports of the property of such bridge, telegraph, telephone, electric power and light
25 companies, electric transmission lines, pipeline companies, or express companies in like manner as
26 the authorized officer of the railroad company is now or may hereafter be required to render for the
27 taxation of railroad property.

28 3. On or before the fifteenth day of April in the year 1946 and each year thereafter an
29 authorized officer of each such company shall furnish the state tax commission and county clerks a
30 report, duly subscribed and sworn to by such authorized officer, which is like in nature and purpose
31 to the reports required of railroads under chapter 151 showing the full amount of all real and tangible

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1 personal property owned, used, leased or otherwise controlled by each such company on January
2 first of the year in which the report is due.

3 4. If any telephone company assessed pursuant to chapter 153 has a microwave relay station
4 or stations in a county in which it has no wire mileage but has wire mileage in another county, then,
5 for purposes of apportioning the assessed value of the distributable property of such companies, the
6 straight line distance between such microwave relay stations shall constitute miles of wire. In the
7 event that any public utility company assessed pursuant to this chapter has no distributable property
8 which physically traverses the counties in which it operates, then the assessed value of the
9 distributable property of such company shall be apportioned to the physical location of the
10 distributable property.

11 5. Notwithstanding any provision of law to the contrary, beginning January 1, 2017, a
12 telephone company shall annually be assessed using the methodology for property tax purposes, as
13 provided for pursuant to this section, or may annually elect to be assessed using the methodology for
14 property tax purposes, as provided for pursuant to this section, for property consisting of land and
15 buildings, and be assessed for all other property exclusively using the methodology utilized pursuant
16 to section 137.122. The provisions of this subsection shall not be construed to change the original
17 assessment jurisdiction of the state tax commission.

18 6. Nothing in subsection 5 shall be construed as applying to any other utilities."; and

19
20 Further amend said bill by amending the title, enacting clause, and intersectional references
21 accordingly.