

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 117, Page 1, Section A, Line 3, by
2 inserting immediately after said line the following:

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4 "137.016. 1. As used in section 4(b) of article X of the Missouri Constitution, the following
5 terms mean:

6 (1) "Residential property", all real property improved by a structure which is used or
7 intended to be used for residential living by human occupants, vacant land in connection with an
8 airport, land used as a golf course, manufactured home parks, bed and breakfast inns in which the
9 owner resides and uses as a primary residence with four or fewer rooms for rent, and time-share units
10 as defined in section 407.600, except to the extent such units are actually rented and subject to sales
11 tax under subdivision (6) of subsection 1 of section 144.020, but residential property shall not
12 include other similar facilities used primarily for transient housing. For the purposes of this section,
13 "transient housing" means all rooms available for rent or lease for which the receipts from the rent or
14 lease of such rooms are subject to state sales tax pursuant to subdivision (6) of subsection 1 of
15 section 144.020;

16 (2) "Agricultural and horticultural property", all real property used for agricultural purposes
17 and devoted primarily to the raising and harvesting of crops; to the feeding, breeding and
18 management of livestock which shall include breeding, showing, and boarding of horses; to dairying,
19 or to any other combination thereof; and buildings and structures customarily associated with
20 farming, agricultural, and horticultural uses. Agricultural and horticultural property shall also
21 include land devoted to and qualifying for payments or other compensation under a soil conservation
22 or agricultural assistance program under an agreement with an agency of the federal government.
23 Agricultural and horticultural property shall further include land and improvements, exclusive of
24 structures, on privately owned airports that qualify as reliever airports under the National Plan of
25 Integrated Airports System, to receive federal airport improvement project funds through the Federal
26 Aviation Administration. Real property classified as forest croplands shall not be agricultural or
27 horticultural property so long as it is classified as forest croplands and shall be taxed in accordance
28 with the laws enacted to implement section 7 of article X of the Missouri Constitution. Agricultural
29 and horticultural property shall also include any sawmill or planing mill defined in the U.S.
30 Department of Labor's Standard Industrial Classification (SIC) Manual under Industry Group 242
31 with the SIC number 2421;

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1 (3) "Utility, industrial, commercial, railroad and other real property", all real property used
2 directly or indirectly for any commercial, mining, industrial, manufacturing, trade, professional,
3 business, or similar purpose, including all property centrally assessed by the state tax commission
4 but shall not include floating docks, portions of which are separately owned and the remainder of
5 which is designated for common ownership and in which no one person or business entity owns
6 more than five individual units. All other real property not included in the property listed in
7 subclasses (1) and (2) of section 4(b) of article X of the Missouri Constitution, as such property is
8 defined in this section, shall be deemed to be included in the term "utility, industrial, commercial,
9 railroad and other real property".

10 2. Pursuant to article X of the state constitution, any taxing district may adjust its operating
11 levy to recoup any loss of property tax revenue, except revenues from the surtax imposed pursuant to
12 article X, subsection 2 of section 6 of the constitution, as the result of changing the classification of
13 structures intended to be used for residential living by human occupants which contain five or more
14 dwelling units if such adjustment of the levy does not exceed the highest tax rate in effect subsequent
15 to the 1980 tax year. For purposes of this section, loss in revenue shall include the difference
16 between the revenue that would have been collected on such property under its classification prior to
17 enactment of this section and the amount to be collected under its classification under this section.
18 The county assessor of each county or city not within a county shall provide information to each
19 taxing district within its boundaries regarding the difference in assessed valuation of such property as
20 the result of such change in classification.

21 3. All reclassification of property as the result of changing the classification of structures
22 intended to be used for residential living by human occupants which contain five or more dwelling
23 units shall apply to assessments made after December 31, 1994.

24 4. Where real property is used or held for use for more than one purpose and such uses result
25 in different classifications, the county assessor shall allocate to each classification the percentage of
26 the true value in money of the property devoted to each use; except that, where agricultural and
27 horticultural property, as defined in this section, also contains a dwelling unit or units, the farm
28 dwelling, appurtenant residential-related structures and up to five acres immediately surrounding
29 such farm dwelling shall be residential property, as defined in this section.

30 5. All real property which is vacant, unused, or held for future use; which is used for a
31 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service organization, or
32 similar entity; or for which a determination as to its classification cannot be made under the
33 definitions set out in subsection 1 of this section, shall be classified according to its immediate most
34 suitable economic use, which use shall be determined after consideration of:

35 (1) Immediate prior use, if any, of such property;

36 (2) Location of such property;

37 (3) Zoning classification of such property; except that, such zoning classification shall not be
38 considered conclusive if, upon consideration of all factors, it is determined that such zoning
39 classification does not reflect the immediate most suitable economic use of the property;

40 (4) Other legal restrictions on the use of such property;

41 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services for

1 such property;

2 (6) Size of such property;

3 (7) Access of such property to public thoroughfares; and

4 (8) Any other factors relevant to a determination of the immediate most suitable economic
5 use of such property.

6 6. All lands classified as forest croplands shall not, for taxation purposes, be classified as
7 subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in section 4(b)
8 of article X of the Missouri Constitution and defined in this section, but shall be taxed in accordance
9 with the laws enacted to implement section 7 of article X of the Missouri Constitution."; and

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11 Further amend said Bill, Page 8, Section 144.020, Line 43, by inserting immediately after the word
12 "public" the following: " . The provisions of this subdivision shall not apply to bed and breakfast
13 inns in which the owner resides and uses as a primary residence with four or fewer rooms for rent;";
14 and

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16 Further amend said bill by amending the title, enacting clause, and intersectional references
17 accordingly.

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