

FIRST REGULAR SESSION

# HOUSE BILL NO. 275

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HINSON.

0862H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 137.073, RSMo, and to enact in lieu thereof one new section relating to tax rates.

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

Section A. Section 137.073, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.073, to read as follows:

137.073. 1. As used in this section, the following terms mean:

(1) "General reassessment", changes in value, entered in the assessor's books, of a substantial portion of the parcels of real property within a county resulting wholly or partly from reappraisal of value or other actions of the assessor or county equalization body or ordered by the state tax commission or any court;

(2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax rate authorized by election, including bond interest and sinking fund;

(3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year pursuant to subsection 2 of section 163.021, less all adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political subdivision as provided in this section;

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.

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from  
18 ad valorem levies on all classes of property, including state-assessed property, in the immediately  
19 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not  
20 collected in the fiscal year and plus an additional allowance for the revenue which would have  
21 been collected from property which was annexed by such political subdivision but which was  
22 not previously used in determining tax revenue pursuant to this section. The term "tax revenue"  
23 shall not include any receipts from ad valorem levies on any property of a railroad corporation  
24 or a public utility, as these terms are defined in section 386.020, which were assessed by the  
25 assessor of a county or city in the previous year but are assessed by the state tax commission in  
26 the current year. All school districts and those counties levying sales taxes pursuant to chapter  
27 67 shall include in the calculation of tax revenue an amount equivalent to that by which they  
28 reduced property tax levies as a result of sales tax pursuant to section 67.505 and section 164.013  
29 [or as excess home dock city or county fees as provided in subsection 4 of section 313.820] in  
30 the immediately preceding fiscal year but not including any amount calculated to adjust for prior  
31 years. For purposes of political subdivisions which were authorized to levy a tax in the prior  
32 year but which did not levy such tax or levied a reduced rate, the term "tax revenue", as used in  
33 relation to the revision of tax levies mandated by law, shall mean the revenues equal to the  
34 amount that would have been available if the voluntary rate reduction had not been made.

35 2. Whenever changes in assessed valuation are entered in the assessor's books for any  
36 personal property, in the aggregate, or for any subclass of real property as such subclasses are  
37 established in Section 4(b) of Article X of the Missouri Constitution and defined in section  
38 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each  
39 political subdivision wholly or partially within the county or St. Louis City of the change in  
40 valuation of each subclass of real property, individually, and personal property, in the aggregate,  
41 exclusive of new construction and improvements. All political subdivisions shall immediately  
42 revise the applicable rates of levy for each purpose for each subclass of real property,  
43 individually, and personal property, in the aggregate, for which taxes are levied to the extent  
44 necessary to produce from all taxable property, exclusive of new construction and improvements,  
45 substantially the same amount of tax revenue as was produced in the previous year for each  
46 subclass of real property, individually, and personal property, in the aggregate, except that the  
47 rate shall not exceed the [greater of the] most recent voter-approved rate [or the most recent  
48 voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section]. Any  
49 political subdivision that has received approval from voters for a tax increase after August 27,  
50 2008, may levy a rate to collect substantially the same amount of tax revenue as the amount of  
51 revenue that would have been derived by applying the voter-approved increased tax rate ceiling  
52 to the total assessed valuation of the political subdivision as most recently certified by the city

53 or county clerk on or before the date of the election in which such increase is approved, increased  
54 by the percentage increase in the consumer price index, as provided by law, except that the rate  
55 shall not exceed the [greater of the] most recent voter-approved rate [or the most recent  
56 voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section]. Such tax  
57 revenue shall not include any receipts from ad valorem levies on any real property which was  
58 assessed by the assessor of a county or city in such previous year but is assessed by the assessor  
59 of a county or city in the current year in a different subclass of real property. Where the taxing  
60 authority is a school district for the purposes of revising the applicable rates of levy for each  
61 subclass of real property, the tax revenues from state-assessed railroad and utility property shall  
62 be apportioned and attributed to each subclass of real property based on the percentage of the  
63 total assessed valuation of the county that each subclass of real property represents in the current  
64 taxable year. [As provided in Section 22 of Article X of the constitution, a political subdivision  
65 may also revise each levy to allow for inflationary assessment growth occurring within the  
66 political subdivision. The inflationary growth factor for any such subclass of real property or  
67 personal property shall be limited to the actual assessment growth in such subclass or class,  
68 exclusive of new construction and improvements, and exclusive of the assessed value on any real  
69 property which was assessed by the assessor of a county or city in the current year in a different  
70 subclass of real property, but not to exceed the consumer price index or five percent, whichever  
71 is lower.] Should the tax revenue of a political subdivision from the various tax rates determined  
72 in this subsection be different than the tax revenue that would have been determined from a  
73 single tax rate as calculated pursuant to the method of calculation in this subsection prior to  
74 January 1, 2003, then the political subdivision shall revise the tax rates of those subclasses of real  
75 property, individually, and/or personal property, in the aggregate, in which there is a tax rate  
76 reduction, pursuant to the provisions of this subsection. Such revision shall yield an amount  
77 equal to such difference and shall be apportioned among such subclasses of real property,  
78 individually, and/or personal property, in the aggregate, based on the relative assessed valuation  
79 of the class or subclasses of property experiencing a tax rate reduction. Such revision in the tax  
80 rates of each class or subclass shall be made by computing the percentage of current year  
81 adjusted assessed valuation of each class or subclass with a tax rate reduction to the total current  
82 year adjusted assessed valuation of the class or subclasses with a tax rate reduction, multiplying  
83 the resulting percentages by the revenue difference between the single rate calculation and the  
84 calculations pursuant to this subsection and dividing by the respective adjusted current year  
85 assessed valuation of each class or subclass to determine the adjustment to the rate to be levied  
86 upon each class or subclass of property. The adjustment computed herein shall be multiplied by  
87 one hundred, rounded to four decimals in the manner provided in this subsection, and added to  
88 the initial rate computed for each class or subclass of property. For school districts that levy

89 separate tax rates on each subclass of real property and personal property in the aggregate, if  
90 voters approved a ballot before January 1, 2011, that presented separate stated tax rates to be  
91 applied to the different subclasses of real property and personal property in the aggregate, or  
92 increases the separate rates that may be levied on the different subclasses of real property and  
93 personal property in the aggregate by different amounts, the tax rate that shall be used for the  
94 single tax rate calculation shall be a blended rate, calculated in the manner provided under  
95 subdivision (1) of subsection 6 of this section. Notwithstanding any provision of this subsection  
96 to the contrary, no revision to the rate of levy for personal property shall cause such levy to  
97 increase over the levy for personal property from the prior year.

98         3. (1) Where the taxing authority is a school district, it shall be required to revise the  
99 rates of levy to the extent necessary to produce from all taxable property, including state-assessed  
100 railroad and utility property, which shall be separately estimated in addition to other data  
101 required in complying with section 164.011, substantially the amount of tax revenue permitted  
102 in this section. In the year following tax rate reduction, the tax rate ceiling may be adjusted to  
103 offset such district's reduction in the apportionment of state school moneys due to its reduced tax  
104 rate. However, in the event any school district, in calculating a tax rate ceiling pursuant to this  
105 section, requiring the estimating of effects of state-assessed railroad and utility valuation or loss  
106 of state aid, discovers that the estimates used result in receipt of excess revenues, which would  
107 have required a lower rate if the actual information had been known, the school district shall  
108 reduce the tax rate ceiling in the following year to compensate for the excess receipts, and the  
109 recalculated rate shall become the tax rate ceiling for purposes of this section.

110         (2) For any political subdivision which experiences a reduction in the amount of assessed  
111 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant  
112 to sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or  
113 recordation of any assessed valuation:

114             (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies  
115 taxes to compensate for the reduction in assessed value occurring after the political subdivision  
116 calculated the tax rate ceiling for the particular subclass of real property or for personal property,  
117 in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the  
118 time of the next calculation of the tax rate for the particular subclass of real property or for  
119 personal property, in the aggregate, after the reduction in assessed valuation has been determined  
120 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as  
121 it would have been had the corrected or finalized assessment been available at the time of the  
122 prior calculation;

123             (b) In addition, for up to three years following the determination of the reduction in  
124 assessed valuation as a result of circumstances defined in this subdivision, such political

125 subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling  
126 provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had  
127 the corrected or finalized assessment been available at the time of the prior calculation.

128         4. (1) In order to implement the provisions of this section and Section 22 of Article X  
129 of the Constitution of Missouri, the term improvements shall apply to both real and personal  
130 property. In order to determine the value of new construction and improvements, each county  
131 assessor shall maintain a record of real property valuations in such a manner as to identify each  
132 year the increase in valuation for each political subdivision in the county as a result of new  
133 construction and improvements. The value of new construction and improvements shall include  
134 the additional assessed value of all improvements or additions to real property which were begun  
135 after and were not part of the prior year's assessment, except that the additional assessed value  
136 of all improvements or additions to real property which had been totally or partially exempt from  
137 ad valorem taxes pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section  
138 353.110 shall be included in the value of new construction and improvements when the property  
139 becomes totally or partially subject to assessment and payment of all ad valorem taxes. The  
140 aggregate increase in valuation of personal property for the current year over that of the previous  
141 year is the equivalent of the new construction and improvements factor for personal property.  
142 Notwithstanding any opt-out implemented pursuant to subsection 15 of section 137.115, the  
143 assessor shall certify the amount of new construction and improvements and the amount of  
144 assessed value on any real property which was assessed by the assessor of a county or city in  
145 such previous year but is assessed by the assessor of a county or city in the current year in a  
146 different subclass of real property separately for each of the three subclasses of real property for  
147 each political subdivision to the county clerk in order that political subdivisions shall have this  
148 information for the purpose of calculating tax rates pursuant to this section and Section 22,  
149 Article X, Constitution of Missouri. In addition, the state tax commission shall certify each year  
150 to each county clerk the increase in the general price level as measured by the Consumer Price  
151 Index for All Urban Consumers for the United States, or its successor publications, as defined  
152 and officially reported by the United States Department of Labor, or its successor agency. The  
153 state tax commission shall certify the increase in such index on the latest twelve-month basis  
154 available on February first of each year over the immediately preceding prior twelve-month  
155 period in order that political subdivisions shall have this information available in setting their  
156 tax rates according to law and Section 22 of Article X of the Constitution of Missouri. For  
157 purposes of implementing the provisions of this section and Section 22 of Article X of the  
158 Missouri Constitution, the term "property" means all taxable property, including state-assessed  
159 property.

160 (2) Each political subdivision required to revise rates of levy pursuant to this section or  
161 Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is  
162 authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate  
163 revision provided in this section and Section 22 of Article X of the Constitution of Missouri,  
164 separately and without regard to annual tax rate reductions provided in section 67.505 and  
165 section 164.013. Each political subdivision shall set each tax rate it is authorized to levy using  
166 the calculation that produces the lowest tax rate ceiling. It is further the intent of the general  
167 assembly, pursuant to the authority of Section 10(c) of Article X of the Constitution of Missouri,  
168 that the provisions of such section be applicable to tax rate revisions mandated pursuant to  
169 Section 22 of Article X of the Constitution of Missouri as to reestablishing tax rates as revised  
170 in subsequent years, enforcement provisions, and other provisions not in conflict with Section  
171 22 of Article X of the Constitution of Missouri. Annual tax rate reductions provided in section  
172 67.505 and section 164.013 shall be applied to the tax rate as established pursuant to this section  
173 and Section 22 of Article X of the Constitution of Missouri, unless otherwise provided by law.

174 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section  
175 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate  
176 shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval  
177 by more than a simple majority pursuant to any provision of law or the constitution, the tax rate  
178 increase must receive approval by at least the majority required.

179 (2) [When voters approve an increase in the tax rate, the amount of the increase shall be  
180 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does  
181 not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate  
182 for approval rather than describing the amount of increase in the question, the stated tax rate  
183 approved shall be adjusted as provided in this section and, so adjusted, shall be the current tax  
184 rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that when applied  
185 to the current total assessed valuation of the political subdivision, excluding new construction  
186 and improvements since the date of the election approving such increase, the revenue derived  
187 from the adjusted tax rate ceiling is equal to the sum of: the amount of revenue which would  
188 have been derived by applying the voter-approved increased tax rate ceiling to total assessed  
189 valuation of the political subdivision, as most recently certified by the city or county clerk on or  
190 before the date of the election in which such increase is approved, increased by the percentage  
191 increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be  
192 applied to the total assessed valuation of the political subdivision at the setting of the next tax  
193 rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate  
194 increase shall be adjusted in the manner prescribed in this section to yield the sum of: the  
195 amount of revenue that would be derived by applying such voter-approved increased rate to the

196 total assessed valuation, as most recently certified by the city or county clerk on or before the  
197 date of the election in which such increase was approved, increased by the percentage increase  
198 in the consumer price index, as provided by law, from the date of the election to the time of such  
199 increase and, so adjusted, shall be the current tax rate ceiling.

200 (3) The governing body of any political subdivision may levy a tax rate lower than its  
201 tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not  
202 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision  
203 [(4)] (3) of this subsection. Nothing in this section shall be construed as prohibiting a political  
204 subdivision from voluntarily levying a tax rate lower than that which is required under the  
205 provisions of this section or from seeking voter approval of a reduction to such political  
206 subdivision's tax rate ceiling.

207 [(4)] (3) In a year of general reassessment, a governing body whose tax rate is lower than  
208 its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this  
209 section as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if  
210 such governing body intends to increase its tax rate, the governing body shall conduct a public  
211 hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy statement  
212 justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision  
213 shall not apply to any political subdivision which levies a tax rate lower than its tax rate ceiling  
214 solely due to a reduction required by law resulting from sales tax collections. The provisions of  
215 this subdivision shall not apply to any political subdivision which has received voter approval  
216 for an increase to its tax rate ceiling subsequent to setting its most recent tax rate.

217 6. (1) For the purposes of calculating state aid for public schools pursuant to section  
218 163.031, each taxing authority which is a school district shall determine its proposed tax rate as  
219 a blended rate of the classes or subclasses of property. Such blended rate shall be calculated by  
220 first determining the total tax revenue of the property within the jurisdiction of the taxing  
221 authority, which amount shall be equal to the sum of the products of multiplying the assessed  
222 valuation of each class and subclass of property by the corresponding tax rate for such class or  
223 subclass, then dividing the total tax revenue by the total assessed valuation of the same  
224 jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the  
225 taxing authority is a school district, such blended rate shall also be used by such school district  
226 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151  
227 and for apportioning the tax rate by purpose.

228 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk  
229 of the county commission in the county or counties where the tax rate applies of its tax rate  
230 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a  
231 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one

232 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth  
233 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to  
234 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a  
235 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next  
236 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,  
237 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate  
238 complies with Missouri law. All forms for the calculation of rates pursuant to this section shall  
239 be promulgated as a rule and shall not be incorporated by reference. The state auditor shall  
240 promulgate rules for any and all forms for the calculation of rates pursuant to this section which  
241 do not currently exist in rule form or that have been incorporated by reference. In addition, each  
242 taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as  
243 shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service  
244 complies with Missouri law. A tax rate proposed for annual debt service requirements will be  
245 prima facie valid if, after making the payment for which the tax was levied, bonds remain  
246 outstanding and the debt fund reserves do not exceed the following year's payments. The county  
247 clerk shall keep on file and available for public inspection all such information for a period of  
248 three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing  
249 authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor.  
250 The state auditor shall, within fifteen days of the date of receipt, examine such information and  
251 return to the county clerk his or her findings as to compliance of the tax rate ceiling with this  
252 section and as to compliance of any proposed tax rate for debt service with Missouri law. If the  
253 state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri  
254 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor  
255 may request a taxing authority to submit documentation supporting such taxing authority's  
256 proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings  
257 to the taxing authority and shall file a copy of the findings with the information received from  
258 the taxing authority. The taxing authority shall have fifteen days from the date of receipt from  
259 the county clerk of the state auditor's findings and any request for supporting documentation to  
260 accept or reject in writing the rate change certified by the state auditor and to submit all requested  
261 information to the state auditor. A copy of the taxing authority's acceptance or rejection and any  
262 information submitted to the state auditor shall also be mailed to the county clerk. If a taxing  
263 authority rejects a rate change certified by the state auditor and the state auditor does not receive  
264 supporting information which justifies the taxing authority's original or any subsequent proposed  
265 tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the  
266 attorney general's office and the attorney general is authorized to obtain injunctive relief to  
267 prevent the taxing authority from levying a violative tax rate.



268 (3) In the event that the taxing authority incorrectly completes the forms created and  
269 promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing  
270 authority may submit amended forms with an explanation for the needed changes. If such  
271 amended forms are filed under regulations prescribed by the state auditor, the state auditor shall  
272 take into consideration such amended forms for the purposes of this subsection.

273 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political  
274 subdivision has complied with the foregoing provisions of this section.

275 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied  
276 with the provisions of **article X, sections 16 to 24 of the Constitution of Missouri** or this  
277 section, the taxpayer [may make a formal complaint with the prosecuting attorney of the  
278 county] **shall have standing to bring suit, without paying his or her taxes under protest,**  
279 **within one year from the date the taxes were due in a court of competent jurisdiction to**  
280 **enforce the provisions of article X, sections 16 to 24 of the Constitution of Missouri and this**  
281 **section, and to institute an action as representative of a class of all taxpayers within a**  
282 **taxing authority if the class is so numerous that joinder of all members is impracticable**  
283 **and the representative parties are typical of the claims or defenses of the class, and the**  
284 **representative parties will fairly and adequately protect the interests of the class.** [Where  
285 the prosecuting attorney fails to bring an action within ten days of the filing of the complaint, the  
286 taxpayer may bring a civil action pursuant to this section and institute an action as representative  
287 of a class of all taxpayers within a taxing authority if the class is so numerous that joinder of all  
288 members is impracticable, if there are questions of law or fact common to the class, if the claims  
289 or defenses of the representative parties are typical of the claims or defenses of the class, and if  
290 the representative parties will fairly and adequately protect the interests of the class.] In any class  
291 action maintained pursuant to this section, the court may direct to the members of the class a  
292 notice to be published at least once each week for four consecutive weeks in a newspaper of  
293 general circulation published in the county where the civil action is commenced and in other  
294 counties within the jurisdiction of a taxing authority. The notice shall advise each member that  
295 the court will exclude him or her from the class if he or she so requests by a specified date, that  
296 the judgment, whether favorable or not, will include all members who do not request exclusion,  
297 and that any member who does not request exclusion may, if he or she desires, enter an  
298 appearance. In any class action brought pursuant to this section, the court, in addition to the  
299 relief requested, shall assess against the taxing authority found to be in violation of this section  
300 the reasonable costs of bringing the action, including reasonable attorney's fees, provided no  
301 attorney's fees shall be awarded any attorney or association of attorneys who receive public funds  
302 from any source for their services. Any action brought pursuant to this section shall be set for  
303 hearing as soon as practicable after the cause is at issue.

304           9. If in any action, including a class action, the court issues an order requiring a taxing  
305 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the  
306 collection of a tax because of its failure to revise the rate of levy as provided in this section, any  
307 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her  
308 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or  
309 otherwise contested. The part of the taxes paid erroneously is the difference in the amount  
310 produced by the original levy and the amount produced by the revised levy. The township or  
311 county collector of taxes or the collector of taxes in any city shall refund the amount of the tax  
312 erroneously paid. The taxing authority refusing to revise the rate of levy as provided in this  
313 section shall make available to the collector all funds necessary to make refunds pursuant to this  
314 subsection. No taxpayer shall receive any interest on any money erroneously paid by him or her  
315 pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall be  
316 construed to require a taxing authority to refund any tax erroneously paid prior to or during the  
317 third tax year preceding the current tax year.

318           10. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
319 created under the authority delegated in this section shall become effective only if it complies  
320 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
321 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
322 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
323 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
324 any rule proposed or adopted after August 28, 2004, shall be invalid and void.

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