

FIRST REGULAR SESSION

HOUSE BILL NO. 693

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES STEFANICK, PORTWOOD, STEVENSON, ICET,
SUTHERLAND, PARKER, AVERY, CUNNINGHAM (86) (Co-sponsors), BIVINS, JACKSON, DEMPSEY,
NIEVES, PRATT, ST. ONGE, LEMBKE, DUSENBERG AND YATES.

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STEPHEN S. DAVIS, Chief Clerk

1545L.02I

AN ACT

To repeal sections 100.010, 100.050, 100.105, 100.180, and 137.073, RSMo, and to enact in lieu thereof six new sections relating to industrial development.

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

Section A. Sections 100.010, 100.050, 100.105, 100.180, and 137.073, RSMo, are
2 repealed and six new sections enacted in lieu thereof, to be known as sections 100.010, 100.050,
3 100.060, 100.105, 100.180, and 137.073, to read as follows:

100.010. As used in sections 100.010 to 100.200, unless the context clearly indicates
2 otherwise, the following words and terms have the following meanings:

3 (1) "Division", an appropriate division of the department of economic development of
4 the state of Missouri, or any agency which succeeded to the functions of the division of
5 commerce and industrial development;

6 (2) "Facility", an industrial plant purchased, constructed, extended or improved pursuant
7 to sections 100.010 to 100.200, including the real estate, buildings, fixtures and machinery;

8 (3) "Governing body", bodies and boards, by whatever names they may be known,
9 charged with the governing of a municipality as herein defined;

10 (4) "Municipality", any county, city, incorporated town or village of the state;

11 (5) "Office industry", a regional, national or international headquarters, a
12 telecommunications operation, a computer operation, an insurance company or a credit card
13 billing and processing center;

14 (6) "Project for industrial development" or "project", the purchase, construction,

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.

15 extension and improvement of warehouses, distribution facilities, research and development
16 facilities, office industries, agricultural processing industries, service facilities which provide
17 interstate commerce, and industrial plants, including the real estate either within or without the
18 limits of such municipalities, buildings, fixtures, and machinery; except that any project of a
19 municipality having fewer than eight hundred inhabitants shall be located wholly within the
20 limits of the municipality;

21 **(7) "Revenue bonds", bonds, loans, debentures, notes, special certificates, or other**
22 **evidences of indebtedness issued by a municipality and secured by revenues of a project**
23 **for industrial development;**

24 **(8) "Taxing district", any political subdivision of this state having the power to levy**
25 **ad valorem taxes and whose boundaries for ad valorem taxation purposes include any**
26 **portion of the area in which the project will be located.**

100.050. 1. Any municipality proposing to carry out a project for industrial development
2 shall first, by majority vote of the governing body of the municipality, approve the plan for the
3 project. The plan shall include the following information pertaining to the proposed project:

4 (1) A description of the project;

5 (2) An estimate of the cost of the project;

6 (3) A statement of the source of funds to be expended for the project;

7 (4) A statement of the terms upon which the facilities to be provided by the project are
8 to be leased or otherwise disposed of by the municipality; and

9 (5) Such other information necessary to meet the requirements of sections 100.010 to
10 100.200.

11 **2. If the plan for the project is approved after August 28, 2003, and the project plan**
12 **involves issuance of revenue bonds or involves conveyance of a fee interest in property to**
13 **a municipality, the project plan shall additionally include the following information:**

14 **(1) A statement identifying each taxing district affected by such project;**

15 **(2) The most recent equalized assessed valuation of the real property and personal**
16 **property included in the project, and an estimate as to the equalized assessed valuation of**
17 **real property and personal property included in the project after development;**

18 **(3) An analysis of the costs and benefits of the project on each taxing district; and**

19 **(4) Identification of any payments in lieu of taxes, contributions, grants, or other**
20 **payments of any nature whatsoever expected to be made by any lessee of the project, and**
21 **the disposition of any such payments by the municipality.**

22 **3. If the plan for the project is approved after August 28, 2003, any payments in**
23 **lieu of taxes, contributions, grants, or other payments of any nature whatsoever expected**
24 **to be made by any lessee of the project shall be applied in accordance with this section.**

25 **The lessee may reimburse the municipality for its actual costs of issuing the bonds and**
26 **administering the plan. All amounts paid in excess of such actual costs shall, immediately**
27 **upon receipt thereof, be disbursed by the municipality's treasurer or other financial officer**
28 **to each taxing district in proportion to the current ad valorem tax levy of each taxing**
29 **district.**

100.060. 1. **The governing body of any municipality proposing a project for**
2 **industrial development which involves issuance of revenue bonds or involves conveyance**
3 **of a fee interest in property to a municipality shall, not less than twenty days before**
4 **approving the plan for a project as required by section 100.050, provide notice of the**
5 **proposed project to the county in which the municipality is located and any school district**
6 **that is a taxing district. Such notice shall include the information required in section**
7 **100.050, shall state the date on which the governing body of the municipality will first**
8 **consider approval of the plan, and shall invite such taxing districts to submit comments to**
9 **the governing body and the comments shall be fairly and duly considered.**

10 **2. Projects of a county must be located within an unincorporated area of such**
11 **county except that such projects may be located within the incorporated limits of a city,**
12 **town, or village within such county when approved by the governing body of such city,**
13 **town, or village.**

14 **3. This section is applicable only if the plan for the project is approved after August**
15 **28, 2003.**

100.105. No later than January thirty-first of each year, the municipality shall file a
2 report with the department of economic development on the previous year's revenue bond
3 issuances and general obligation bond issuances, which report shall contain only the following
4 information:

- 5 (1) The name, address, spokesperson, and telephone number of the issuing entity;
- 6 (2) The name, address, age, and type of business of the beneficiary firm;
- 7 (3) The amount, term, interest rate or rates, and date of issuance of the bonds issued;
- 8 (4) The name and address of the underwriter, if any, of such bonds;
- 9 (5) The name and address of the guarantor, if any;
- 10 (6) The size, by assets and previous year's sales, and the current number of employees,
11 of the beneficiary firm;
- 12 (7) A copy of the preliminary official statement used when offering the bonds for sale;
- 13 (8) The estimated number of new jobs to be generated by the proposed project;
- 14 (9) A list of the use of bond proceeds, including whether the purpose of the project and
15 the funds generated by the issuance of such bonds is to open a new business, build a branch
16 plant, expand an existing facility, or acquire an existing business[;] **together with a general**

17 **description of the real property or personal property purchased by or on behalf of the**
18 **municipality with such proceeds; and**

19 (10) The estimated total cost of the project.

100.180. The municipality shall have the authority to enter into loan agreements, sell,
2 lease, or mortgage to private persons, partnerships or corporations the facilities purchased,
3 constructed or extended by the municipality for manufacturing and industrial development
4 purposes. In the event that the facility has been financed by revenue bonds, the installments of
5 charges or rents shall be sufficient to meet the interest and sinking fund requirements on the
6 bonds. The loan agreement, installment sale agreement, [or] lease, **or other such document**
7 shall contain such other terms as are agreed upon between the municipality and the obligor,
8 provided that such terms shall be consistent with the other provisions of sections 100.010 to
9 100.200.

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

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

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

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

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, RSMo, which were assessed by

25 the assessor of a county or city in the previous year but are assessed by the state tax commission
26 in the current year. All school districts and those counties levying sales taxes pursuant to chapter
27 67, RSMo, shall include in the calculation of tax revenue an amount equivalent to that by which
28 they reduced property tax levies as a result of sales tax pursuant to section 67.505, RSMo, and
29 section 164.013, RSMo, in the immediately preceding fiscal year but not including any amount
30 calculated to adjust for prior years. For purposes of political subdivisions which were authorized
31 to levy a tax in the prior year but which did not levy such tax or levied a reduced rate, the term
32 "tax revenue", as used in relation to the revision of tax levies mandated by law, shall mean the
33 revenues equal to the amount that would have been available if the voluntary rate reduction had
34 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 may not exceed the greater of the rate in effect in the 1984 tax year or the most recent
48 voter-approved rate. Such tax revenue shall not include any receipts from ad valorem levies on
49 any real property which was assessed by the assessor of a county or city in such previous year
50 but is assessed by the assessor of a county or city in the current year in a different subclass of real
51 property. Where the taxing authority is a school district for the purposes of revising the
52 applicable rates of levy for each subclass of real property, the tax revenues from state-assessed
53 railroad and utility property shall be apportioned and attributed to each subclass of real property
54 based on the percentage of the total assessed valuation of the county that each subclass of real
55 property represents in the current taxable year. As provided in section 22 of article X of the
56 constitution, a political subdivision may also revise each levy to allow for inflationary
57 assessment growth occurring within the political subdivision. The inflationary growth factor
58 shall be limited to the actual assessment growth in the aggregate for the political subdivision,
59 exclusive of new construction and improvements, but not to exceed the consumer price index
60 or five percent, whichever is lower. Should the tax revenue of a political subdivision from the

61 various tax rates determined in this subsection be different than the tax revenue that would have
62 been determined from a single tax rate as calculated pursuant to the method of calculation in this
63 subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates of
64 those subclasses of real property, individually, and/or personal property, in the aggregate, in
65 which there is a tax rate reduction, pursuant to the provisions of this subsection. Such revision
66 shall yield an amount equal to such difference and shall be apportioned among such subclasses
67 of real property, individually, and/or personal property, in the aggregate, as per the relative tax
68 rate reduction of such subclasses of real property, individually, and/or personal property, in the
69 aggregate.

70 3. (1) Where the taxing authority is a school district, it shall be required to revise the
71 rates of levy to the extent necessary to produce from all taxable property, including state-assessed
72 railroad and utility property, which shall be separately estimated in addition to other data
73 required in complying with section 164.011, RSMo, substantially the amount of tax revenue
74 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be
75 adjusted to offset such district's reduction in the apportionment of state school moneys due to its
76 reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling
77 pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility
78 valuation or loss of state aid, discovers that the estimates used result in receipt of excess
79 revenues, which would have required a lower rate if the actual information had been known, the
80 school district shall reduce the tax rate ceiling in the following year to compensate for the excess
81 receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

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

86 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies
87 taxes to compensate for the reduction in assessed value occurring after the political subdivision
88 calculated the tax rate ceiling for the particular subclass of real property or for personal property,
89 in the aggregate, in the prior year. Such revision by the political subdivision shall be made at the
90 time of the next calculation of the tax rate for the particular subclass of real property or for
91 personal property, in the aggregate, after the reduction in assessed valuation has been determined
92 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as
93 it would have been had the corrected or finalized assessment been available at the time of the
94 prior calculation;

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

97 subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling
98 provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive for
99 the three-year period preceding such determination.

100 4. (1) In order to implement the provisions of this section and section 22 of article X of
101 the Constitution of Missouri, the term "improvements" shall apply to both real and personal
102 property. In order to determine the value of new construction and improvements, each county
103 assessor shall maintain a record of real property valuations in such a manner as to identify each
104 year the increase in valuation for each political subdivision in the county as a result of new
105 construction and improvements. The value of new construction and improvements shall include
106 the additional assessed value of all improvements or additions to real property which were begun
107 after and were not part of the prior year's assessment, except that the additional assessed value
108 of all improvements or additions to real property which had been totally or partially exempt from
109 ad valorem taxes pursuant to sections 99.800 to 99.865, RSMo, **sections 100.010 to 100.200,**
110 **RSMo,** sections 135.200 to 135.255, RSMo, and section 353.110, RSMo, shall be included in
111 the value of new construction and improvements when the property becomes totally or partially
112 subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation
113 of personal property for the current year over that of the previous year is the equivalent of the
114 new construction and improvements factor for personal property. The assessor shall certify the
115 amount of new construction and improvements for each political subdivision to the county clerk
116 in order that political subdivisions shall have this information for the purpose of calculating tax
117 rates pursuant to this section and section 22, article X, Constitution of Missouri. In addition, the
118 state tax commission shall certify each year to each county clerk the increase in the general price
119 level as measured by the Consumer Price Index for All Urban Consumers for the United States,
120 or its successor publications, as defined and officially reported by the United States Department
121 of Labor, or its successor agency. The state tax commission shall certify the increase in such
122 index on the latest twelve-month basis available on June first of each year over the immediately
123 preceding prior twelve-month period in order that political subdivisions shall have this
124 information available in setting their tax rates according to law and section 22 of article X of the
125 Constitution of Missouri. For purposes of implementing the provisions of this section and
126 section 22 of article X of the Missouri Constitution, the term "property" means all taxable
127 property, including state assessed property.

128 (2) Each political subdivision required to revise rates of levy pursuant to this section or
129 section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized
130 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision
131 provided in this section and section 22 of article X of the Constitution of Missouri, separately
132 and without regard to annual tax rate reductions provided in section 67.505, RSMo, and section

133 164.013, RSMo. Each political subdivision shall set each tax rate it is authorized to levy using
134 the calculation that produces the lowest tax rate ceiling. It is further the intent of the general
135 assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri,
136 that the provisions of such section be applicable to tax rate revisions mandated pursuant to
137 section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in
138 subsequent years, enforcement provisions, and other provisions not in conflict with section 22
139 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section
140 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established
141 pursuant to this section and section 22 of article X of the Constitution of Missouri, unless
142 otherwise provided by law.

143 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
144 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate
145 shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval
146 by more than a simple majority pursuant to any provision of law or the constitution, the tax rate
147 increase must receive approval by at least the majority required.

148 (2) When voters approve an increase in the tax rate, the amount of the increase shall be
149 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does
150 not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate
151 for approval rather than describing the amount of increase in the question, the stated tax rate
152 approved shall be the current tax rate ceiling. The increased tax rate ceiling as approved may be
153 applied to the total assessed valuation of the political subdivision at the setting of the next tax
154 rate.

155 (3) The governing body of any political subdivision may levy a tax rate lower than its
156 tax rate ceiling and may increase that lowered tax rate to a level not exceeding the tax rate ceiling
157 without voter approval.

158 (4) In a year of general reassessment, a governing body whose tax rate is lower than its
159 tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section
160 as if its tax rate were at the tax rate ceiling. In a year following general reassessment, if such
161 governing body intends to increase its tax rate, the governing body shall conduct a public
162 hearing, and in a public meeting it shall adopt an ordinance, resolution or policy statement
163 justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision
164 shall not apply to a taxing jurisdiction which receives some portion of its funding pursuant to
165 chapter 163, RSMo.

166 6. (1) For the purposes of calculating state aid for public schools pursuant to section
167 163.031, RSMo, each taxing authority which is a school district shall determine its proposed tax
168 rate as a blended rate of the classes or subclasses of property. Such blended rate shall be

169 calculated by first determining the total tax revenue of the property within the jurisdiction of the
170 taxing authority, which amount shall be equal to the sum of the products of multiplying the
171 assessed valuation of each class and subclass of property by the corresponding tax rate for such
172 class or subclass, then dividing the total tax revenue by the total assessed valuation of the same
173 jurisdiction, and then multiplying the resulting quotient by a factor of one-hundred. Where the
174 taxing authority is a school district, such blended rate shall also be used by such school district
175 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151,
176 RSMo, and for apportioning the tax rate by purpose.

177 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk
178 of the county commission in the county or counties where the tax rate applies of its tax rate
179 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a
180 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
181 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth
182 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to
183 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a
184 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next
185 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,
186 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate
187 complies with Missouri law. In addition, each taxing authority proposing to levy a tax rate for
188 debt service shall provide data, in such form as shall be prescribed by the state auditor by rule,
189 substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for
190 annual debt service requirements will be prima facie valid if, after making the payment for which
191 the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the
192 following year's payments. The county clerk shall keep on file and available for public
193 inspection all such information for a period of three years. The clerk shall, within three days of
194 receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate
195 and any substantiating data to the state auditor. The state auditor shall, within fifteen days of the
196 date of receipt, examine such information and return to the county clerk [his or her] **the state**
197 **auditor's** findings as to compliance of the tax rate ceiling with this section and as to compliance
198 of any proposed tax rate for debt service with Missouri law. If the state auditor believes that a
199 taxing authority's proposed tax rate does not comply with Missouri law, then the state auditor's
200 findings shall include a recalculated tax rate, and the state auditor may request a taxing authority
201 to submit documentation supporting such taxing authority's proposed tax rate. The county clerk
202 shall immediately forward a copy of the auditor's findings to the taxing authority and shall file
203 a copy of the findings with the information received from the taxing authority. The taxing
204 authority shall have fifteen days from the date of receipt from the county clerk of the state

205 auditor's findings and any request for supporting documentation to accept or reject in writing the
206 rate change certified by the state auditor and to submit all requested information to the state
207 auditor. A copy of the taxing authority's acceptance or rejection and any information submitted
208 to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate
209 change certified by the state auditor and the state auditor does not receive supporting information
210 which justifies the taxing authority's original or any subsequent proposed tax rate, then the state
211 auditor shall refer the perceived violations of such taxing authority to the attorney general's office
212 and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority
213 from levying a violative tax rate.

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

216 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied
217 with [the provisions of] this section, the taxpayer may make a formal complaint with the
218 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within
219 ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this
220 section and institute an action as representative of a class of all taxpayers within a taxing
221 authority if the class is so numerous that joinder of all members is impracticable, if there are
222 questions of law or fact common to the class, if the claims or defenses of the representative
223 parties are typical of the claims or defenses of the class, and if the representative parties will
224 fairly and adequately protect the interests of the class. In any class action maintained pursuant
225 to this section, the court may direct to the members of the class a notice to be published at least
226 once each week for four consecutive weeks in a newspaper of general circulation published in
227 the county where the civil action is commenced and in other counties within the jurisdiction of
228 a taxing authority. The notice shall advise each member that the court will exclude [him or her]
229 **the member** from the class if [he or she] **the member** so requests by a specified date, that the
230 judgment, whether favorable or not, will include all members who do not request exclusion, and
231 that any member who does not request exclusion may, if [he or she] **the member** desires, enter
232 an appearance. In any class action brought pursuant to this section, the court, in addition to the
233 relief requested, shall assess against the taxing authority found to be in violation of this section
234 the reasonable costs of bringing the action, including reasonable attorney's fees, provided no
235 attorney's fees shall be awarded any attorney or association of attorneys who receive public funds
236 from any source for their services. Any action brought pursuant to this section shall be set for
237 hearing as soon as practicable after the cause is at issue.

238 9. If in any action, including a class action, the court issues an order requiring a taxing
239 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
240 collection of a tax because of its failure to revise the rate of levy as provided in this section, any

241 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
242 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031,
243 RSMo. The part of the taxes paid erroneously is the difference in the amount produced by the
244 original levy and the amount produced by the revised levy. The township or county collector of
245 taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid.
246 The taxing authority refusing to revise the rate of levy as provided in this section shall make
247 available to the collector all funds necessary to make refunds pursuant to this subsection. No
248 taxpayer shall receive any interest on any money erroneously paid by him or her pursuant to this
249 subsection. Effective in the 1994 tax year, nothing in this section shall be construed to require
250 a taxing authority to refund any tax erroneously paid prior to or during the third tax year
251 preceding the current tax year.

252 10. A taxing authority, including but not limited to a township, county collector, or
253 collector of taxes, responsible for determining and collecting the amount of residential real
254 property tax levied in its jurisdiction, shall report such amount of tax collected by December
255 thirty-first of each year such property is assessed to the state tax commission. The state tax
256 commission shall compile the tax data by county or taxing jurisdiction and submit a report to the
257 general assembly no later than January thirty-first of the following year.