

SECOND REGULAR SESSION

# HOUSE BILL NO. 1433

## 97TH GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVES ROWDEN (Sponsor), FITZPATRICK, RICHARDSON, TORPEY,  
HAAHR, PFAUTSCH, CORNEJO AND BURLISON (Co-sponsors).

4223H.011

D. ADAM CRUMBLISS, Chief Clerk

---

### AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to tax information.

---

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

Section A. Chapter 32, RSMo, is amended by adding thereto one new section, to be  
2 known as section 32.150, to read as follows:

**32.150. 1. Each taxing jurisdiction in the state shall report to the director of the  
2 department of revenue all tax rate and revenue collection information pertaining to the  
3 jurisdiction.**

**4 2. The director shall display, in an itemized fashion, any non-confidential  
5 information regarding each jurisdiction's tax rates and revenue collections submitted by  
6 the taxing jurisdictions on the department's website. The director shall provide and  
7 maintain an address-based searchable database so a taxpayer can determine which taxing  
8 jurisdictions and associated rates apply to a specific address. The information obtained  
9 from the taxing jurisdictions shall also be used by the department for oversight purposes,  
10 including verification of compliance, completeness, and accuracy in reporting with any  
11 applicable provisions of law.**

**12 3. The department shall promulgate rules to implement the provisions of this  
13 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
14 created under the authority delegated in this section shall become effective only if it  
15 complies with and is subject to all the provisions of chapter 536 and, if applicable, section  
16 536.028. This section and chapter 536 are nonseverable and if any of the powers vested  
17 with the general assembly under chapter 536 to review, to delay the effective date, or to**

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.

18 **disapprove and annul a rule are subsequently held unconstitutional, then the grant of**  
19 **rulemaking authority and any rule proposed or adopted after August 28, 2014, shall be**  
20 **invalid and void.**

✓