

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 857**  
**98TH GENERAL ASSEMBLY**

2001H.02C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal section 153.030, RSMo, and to enact in lieu thereof one new section relating to property taxation of telephone companies.

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

Section A. Section 153.030, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 153.030, to read as follows:

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

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

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.

19 bridge, is hereby required to render reports of the property of such bridge, telegraph, telephone,  
20 electric power and light companies, electric transmission lines, pipeline companies, or express  
21 companies in like manner as the authorized officer of the railroad company is now or may  
22 hereafter be required to render for the taxation of railroad property.

23         3. On or before the fifteenth day of April in the year 1946 and each year thereafter an  
24 authorized officer of each such company shall furnish the state tax commission and county clerks  
25 a report, duly subscribed and sworn to by such authorized officer, which is like in nature and  
26 purpose to the reports required of railroads under chapter 151 showing the full amount of all real  
27 and tangible personal property owned, used, leased or otherwise controlled by each such  
28 company on January first of the year in which the report is due.

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

37         **5. Notwithstanding any provision of law to the contrary, beginning January 1,**  
38 **2017, a telephone company shall annually be assessed using the methodology for property**  
39 **tax purposes, as provided for pursuant to this section, or may annually elect to be assessed**  
40 **using the methodology for property tax purposes, as provided for pursuant to this section,**  
41 **for property consisting of land and buildings, and be assessed for all other property**  
42 **exclusively using the methodology utilized pursuant to section 137.122. The provisions of**  
43 **this subsection shall not be construed to change the original assessment jurisdiction of the**  
44 **state tax commission.**

45         **6. Nothing in subsection 5 shall be construed as applying to any other utilities.**

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