

HOUSE AMENDMENT NO. _____
TO
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Offered By

1 AMEND House Amendment No. _____ to House Committee Substitute for Senate Bill No. 773,
2 Page 9, Line 34, by deleting all of said line and inserting in lieu thereof the following:

3
4 "that term is defined under section 67.5110.

5 137.016. 1. As used in Section 4(b) of Article X of the Missouri Constitution, the following
6 terms mean:

7 (1) "Residential property", all:

8 (a) Real property improved by a structure which is used or intended to be used for
9 residential living by human occupants[~~;~~] ;

10 (b) Vacant land in connection with an airport[~~;~~] ;

11 (c) Land used as a golf course[~~;~~] ;

12 (d) Manufactured home parks[~~;~~] ;

13 (e) Bed and breakfast inns in which the owner resides and uses as a primary residence with
14 six or fewer rooms for rent[~~;~~ and] ;

15 (f) Time-share units as defined in section 407.600, except to the extent such units are
16 actually rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020[~~;~~
17 but] ; and

18 (g) Residential dwelling rentals as defined under section 67.5110, except to the extent such
19 units are actually rented and subject to sales tax under subdivision (6) of subsection 1 of section
20 144.020.

21
22 "Residential property" shall not include other similar facilities used primarily for transient housing.
23 For the purposes of this section, "transient housing" means all rooms available for rent or lease for
24 which the receipts from the rent or lease of such rooms are subject to state sales tax pursuant to
25 subdivision (6) of subsection 1 of section 144.020;

26 (2) "Agricultural and horticultural property", all real property used for agricultural purposes
27 and devoted primarily to the raising and harvesting of crops; to the feeding, breeding and
28 management of livestock which shall include breeding, showing, and boarding of horses; to
29 dairying, or to any other combination thereof; and buildings and structures customarily associated
30 with farming, agricultural, and horticultural uses. Agricultural and horticultural property shall also
31 include land devoted to and qualifying for payments or other compensation under a soil
32 conservation or agricultural assistance program under an agreement with an agency of the federal
33 government. Agricultural and horticultural property shall further include land and improvements,

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1 exclusive of structures, on privately owned airports that qualify as reliever airports under the
 2 National Plan of Integrated Airports System, to receive federal airport improvement project funds
 3 through the Federal Aviation Administration. Real property classified as forest croplands shall not
 4 be agricultural or horticultural property so long as it is classified as forest croplands and shall be
 5 taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri
 6 Constitution. Agricultural and horticultural property shall also include any sawmill or planing mill
 7 defined in the U.S. Department of Labor's Standard Industrial Classification (SIC) Manual under
 8 Industry Group 242 with the SIC number 2421;

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

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

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

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

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

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

44 (2) Location of such property;

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

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

1 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services
2 for such property;

3 (6) Size of such property;

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

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

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

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

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15 THIS AMENDMENT AMENDS 5294H02.03H
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