

SECOND REGULAR SESSION

HOUSE BILL NO. 2480

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RHOADS.

6433H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 254.075, 254.150, 254.160, 254.170, 254.180, and 254.210, RSMo, and to enact in lieu thereof three new sections relating to the yield tax on forestry products.

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

Section A. Sections 254.075, 254.150, 254.160, 254.170, 254.180, and 254.210, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 254.075, 254.180, and 254.210, to read as follows:

254.075. State-owned lands~~[,]~~ used by the commission and classified as forest cropland will not be subject to any ad valorem tax~~[, or to any yield tax on timber cut on such lands,]~~ nor subject to any penalties if removed from the forest cropland classification.

254.180. ~~[Yield taxes provided for in section 254.150 and]~~ Reimbursements as provided for in sections 254.210 and 254.220 shall be deposited in the conservation commission fund.

254.210. When a classification shall have been cancelled for cause, the owner of such lands shall make reimbursement to the commission in a manner as the director of revenue shall prescribe for the grant which was paid by the commission to the county in lieu of taxes on this land while so classified as forest cropland, plus a penalty equivalent to ten percent interest thereon. ~~[Such reimbursement shall be in addition to any yield tax which may have been paid or may be collected.]~~

~~[254.150. All products of cuttings on classified lands shall pay a yield tax as provided by this chapter, except materials from cuttings permitted by section 254.140, when such materials shall be used by the owner of the land, or by a tenant with the permission of the owner upon property belonging to such owner,~~

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.

5 which is taxable in the same county as the timber land from which the timber was
6 removed.]
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2 [254.160. If such products of cuttings shall be sold or otherwise disposed
3 of or transferred to the ownership of other persons it shall be subject to the yield
4 tax provided in this chapter. Whenever a cutting shall be made other than as
5 excepted in sections 254.140 and 254.150, of this chapter, the owner of the land
6 shall file a sworn statement with the commission of the quantity and species of
7 timber cut; this statement shall be filed not later than one month following said
8 cutting or at the end of each month where the cutting is continuous. The
9 commission shall review this statement and determine the stumpage value and
10 forward its report to the director of revenue. The director of revenue or his agent
11 shall arrange collection of the yield tax from the owner.]

2 [254.170. Whenever a cutting shall be made on lands so classified,
3 except as otherwise provided in this chapter and in addition to the local tax, the
4 material so cut shall be subject to a yield tax on the value as determined under
section 254.160 and at the rate of six percentum of such value.]
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