

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 72, Page 1, Section A, Line 2, by
2 inserting after all of said section and line the following:

3
4 "153.030. 1. All bridges over streams dividing this state from any other state owned, used,
5 leased or otherwise controlled by any person, corporation, railroad company or joint stock company,
6 and all bridges across or over navigable streams within this state, where the charge is made for
7 crossing the same, which are now constructed, which are in the course of construction, or which
8 shall hereafter be constructed, and all property, real and tangible personal, owned, used, leased or
9 otherwise controlled by telegraph, telephone, electric power and light companies, electric
10 transmission lines, pipeline companies and express companies shall be subject to taxation for state,
11 county, municipal and other local purposes to the same extent as the property of private persons.

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

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

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

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1 distributable property of such company shall be apportioned to the physical location of the
2 distributable property.

3 5. (1) Notwithstanding any provision of law to the contrary, beginning January 1, 2019, a
4 telephone company shall make a one-time election within the tax year to be assessed:

5 (a) Using the methodology for property tax purposes as provided under this section; or

6 (b) Using the methodology for property tax purposes as provided under this section for
7 property consisting of land and buildings and be assessed for all other property exclusively using the
8 methodology utilized under section 137.122.

9 If a telephone company begins operations, including a merger of multiple telephone companies,
10 after August 28, 2018, it shall make its one-time election to be assessed using the methodology for
11 property tax purposes as described under paragraph (b) of subdivision (1) of this subsection within
12 the year in which the telephone company begins its operations. A telephone company that fails to
13 make a timely election shall be deemed to have elected to be assessed using the methodology for
14 property tax purposes as provided under subsections 1 to 4 of this section.

15 (2) The provisions of this subsection shall not be construed to change the original
16 assessment jurisdiction of the state tax commission.

17 (3) Nothing in subdivision (1) of this subsection shall be construed as applying to any other
18 utility.

19 (4) (a) The provisions of this subdivision shall ensure that school districts may avoid any
20 fiscal impact as a result of a telephone company being assessed under the provisions of paragraph
21 (b) of subdivision (1) of this subsection. If a school district's current operating levy is below the
22 greater of its most recent voter-approved tax rate or the most recent voter-approved tax rate as
23 adjusted under subdivision (2) of subsection 5 of section 137.073, it shall comply with section
24 137.073.

25 (b) Beginning January 1, 2019, any school district currently operating at a tax rate equal to
26 the greater of the most recent voter-approved tax rate or the most recent voter-approved tax rate as
27 adjusted under subdivision (2) of subsection 5 of section 137.073 that receives less tax revenue from
28 a specific telephone company under this subsection, on or before January thirty-first of the year
29 following the tax year in which the school district received less revenue from a specific telephone
30 company, may by resolution of the school board impose a fee, as determined under this subsection,
31 in order to obtain such revenue. The resolution shall include all facts that support the imposition of
32 the fee. If the school district receives voter approval to raise its tax rate, the district shall no longer
33 impose the fee authorized in this paragraph.

34 (c) Any fee imposed under paragraph (b) of this subdivision shall be determined by taking
35 the difference between the tax revenue the telephone company paid in the tax year in question and
36 the tax revenue the telephone company would have paid in such year had it not made an election
37 under subdivision (1) of this subsection, which shall be calculated by taking the telephone company
38 valuations in the tax year in question, as determined by the state tax commission under paragraph
39 (d) of this subdivision, and applying such valuations to the apportionment process in subsection 2 of
40 section 151.150. The school district shall issue a billing, as provided in this subdivision, to any such
41 telephone company. A telephone company shall have forty-five days after receipt of a billing to
42 remit its payment of its portion of the fees to the school district. Notwithstanding any other
43 provision of law, the issuance or receipt of such fee shall not be used:

44 a. In determining the amount of state aid that a school district receives under section
45 163.031;

46 b. In determining the amount that may be collected under a property tax levy by such
47 district; or

48 c. For any other purpose.
49

1 For the purposes of accounting, a telephone company that issues a payment to a school district under
2 this subsection shall treat such payment as a tax.

3 (d) When establishing the valuation of a telephone company assessed under paragraph (b) of
4 subdivision (1) of this subsection, the state tax commission shall also determine the difference
5 between the assessed value of a telephone company if:

- 6 a. Assessed under paragraph (b) of subdivision (1) of this subsection; and
- 7 b. Assessed exclusively under subsections 1 to 4 of this section.

8
9 The state tax commission shall then apportion such amount to each county and provide such
10 information to any school district making a request for such information.

11 (e) This subsection shall expire when no school district is eligible for a fee.

12 6. (1) If any public utility company assessed pursuant to this chapter has ownership of any
13 real or personal property associated with a project which uses wind energy directly to generate
14 electricity, such wind energy project property shall be valued and taxed by any local authorities
15 having jurisdiction under the provisions of chapter 137 and other relevant provisions of the law.

16 (2) Notwithstanding any provision of law to the contrary, beginning January 1, 2020, for any
17 public utility company assessed pursuant to this chapter which has a wind energy project, such wind
18 energy project shall be assessed using the methodology for real and personal property as provided in
19 this subsection:

20 (a) Any wind energy property of such company shall be assessed upon the county assessor's
21 local tax rolls;

22 (b) Any property consisting of land and buildings related to the wind energy project shall be
23 assessed under chapter 137; and

24 (c) All other business or personal property related to the wind energy project shall be
25 assessed using the methodology provided under section 137.122."; and

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27 Further amend said bill, Page 2, Section 153.034, Line 31, by deleting the words "any state and";
28 and

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30 Further amend said bill, page, and section, Line 33, by inserting after the number "153.030" the
31 words "and subsection 1 of this section"; and

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33 Further amend said bill and page, Section 393.1070, Lines 3-4, by deleting said lines and inserting
34 in lieu thereof the following:

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36 "(1) Three members from the house of representatives, with two appointed by the"; and
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38 Further amend said bill, page and section, Line 7, by deleting the letter "(b)" and inserting in lieu
39 thereof the number "(2)"; and

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41 Further amend said bill, page, and section, Line 9, by deleting the number "(2)" and inserting in lieu
42 thereof the number "(3)"; and

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44 Further amend said bill and section, Pages 2-3, Lines 13-21, by deleting all of said lines and
45 inserting in lieu thereof the following:

46
47 "2. The task force shall conduct public hearings and research, and shall compile a report for
48 delivery to the general assembly by no later than December 31, 2019. Such report shall include
49 information on the following:

- 1 (1) The economic benefits and drawbacks of wind turbines to local communities and the
2 state;
3 (2) The fair, uniform, and standardized assessment and taxation of wind turbines and their
4 connected equipment owned by a public utility company at the county level in all counties;
5 (3) Compliance with existing federal and state programs and regulations; and
6 (4) Potential legislation that will provide a uniform assessment and taxation methodology
7 for wind turbines and their connected equipment owned by a public utility company that will be
8 used in every county of Missouri."; and
9

10 Further amend said bill and section, Page 3, Lines 22-23, by deleting the words "the effective date
11 of this section and" and inserting in lieu thereof the words "its creation and shall"; and
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13 Further amend said bill, page and section, Lines 28-33, by deleting all of said lines and inserting in
14 lieu thereof the following:
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16 "4. The staff of house research and senate research shall provide necessary clerical,
17 research, fiscal, and legal services to the task force, as the task force may request.

18 5. The members of the task force shall serve without compensation, but any actual and
19 necessary expenses incurred in the performance of the task force's official duties by the task force,
20 its members, and any staff assigned to the task force shall be paid from the joint contingent fund.

21 6. This section shall expire on December 31, 2019."; and
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23 Further amend said bill by amending the title, enacting clause, and intersectional references
24 accordingly.