

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 68, Page 1, Section A, Line 4, by  
2 inserting after said section and line the following:

3  
4 "137.073. 1. As used in this section, the following terms mean:

5 (1) "General reassessment", changes in value, entered in the assessor's books, of a  
6 substantial portion of the parcels of real property within a county resulting wholly or partly from  
7 reappraisal of value or other actions of the assessor or county equalization body or ordered by the  
8 state tax commission or any court;

9 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each  
10 purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax  
11 rate authorized by election, including bond interest and sinking fund;

12 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the  
13 provisions of this section or when a court has determined the tax rate; except that, other provisions  
14 of law to the contrary notwithstanding, a school district may levy the operating levy for school  
15 purposes required for the current year ~~[pursuant to]~~ under subsection 2 of section 163.021, less all  
16 adjustments required ~~[pursuant to]~~ under Article X, Section 22 of the ~~[Missouri]~~ Constitution of  
17 Missouri, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax  
18 year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved  
19 by voters of the political subdivision as provided in this section;

20 (4) "Tax revenue", when referring to the previous year, means the actual receipts from ad  
21 valorem levies on all classes of property, including state-assessed property, in the immediately  
22 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not collected  
23 in the fiscal year, and plus an additional allowance for the revenue which would have been collected  
24 from property which was annexed by such political subdivision but which was not previously used  
25 in determining tax revenue ~~[pursuant to]~~ under this section. The term "tax revenue" shall not  
26 include any receipts from ad valorem levies on any property of a railroad corporation or a public  
27 utility, as these terms are defined in section 386.020, which were assessed by the assessor of a  
28 county or city in the previous year but are assessed by the state tax commission in the current year.  
29 All school districts and those counties levying sales taxes ~~[pursuant to]~~ under chapter 67 shall  
30 include in the calculation of tax revenue an amount equivalent to that by which they reduced  
31 property tax levies as a result of sales tax ~~[pursuant to]~~ under section 67.505 and section 164.013 ~~[or~~  
32 ~~as excess home dock city or county fees as provided in subsection 4 of section 313.820]~~ in the  
33 immediately preceding fiscal year but not including any amount calculated to adjust for prior years.  
34 For purposes of political subdivisions which were authorized to levy a tax in the prior year but  
35 which did not levy such tax or levied a reduced rate, the term "tax revenue", as used in relation to  
36 the revision of tax levies mandated by law, shall mean the revenues equal to the amount that would

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1 have been available if the voluntary rate reduction had not been made.

2 2. Whenever changes in assessed valuation are entered in the assessor's books for any  
3 personal property, in the aggregate, or for any subclass of real property as such subclasses are  
4 established in Article X, Section 4(b) [~~of Article X~~] of the [~~Missouri~~] Constitution of Missouri and  
5 defined in section 137.016, the county clerk in all counties and the assessor of St. Louis City shall  
6 notify each political subdivision wholly or partially within the county or St. Louis City of the  
7 change in valuation of each subclass of real property, individually, and personal property, in the  
8 aggregate, exclusive of new construction and improvements. All political subdivisions shall  
9 immediately revise the applicable rates of levy for each purpose for each subclass of real property,  
10 individually, and personal property, in the aggregate, for which taxes are levied to the extent  
11 necessary to produce from all taxable property, exclusive of new construction and improvements,  
12 substantially the same amount of tax revenue as was produced in the previous year for each subclass  
13 of real property, individually, and personal property, in the aggregate, except that the rate shall not  
14 exceed the greater of the most recent voter-approved rate or the most recent voter-approved rate as  
15 adjusted under subdivision (2) of subsection 5 of this section. Any political subdivision that has  
16 received approval from voters for a tax increase after August 27, 2008, may levy a rate to collect  
17 substantially the same amount of tax revenue as the amount of revenue that would have been  
18 derived by applying the voter-approved increased tax rate ceiling to the total assessed valuation of  
19 the political subdivision as most recently certified by the city or county clerk on or before the date  
20 of the election in which such increase is approved, increased by the percentage increase in the  
21 consumer price index, as provided by law, except that the rate shall not exceed the greater of the  
22 most recent voter-approved rate or the most recent voter-approved rate as adjusted under  
23 subdivision (2) of subsection 5 of this section. Such tax revenue shall not include any receipts from  
24 ad valorem levies on any real property which was assessed by the assessor of a county or city in  
25 such previous year but is assessed by the assessor of a county or city in the current year in a  
26 different subclass of real property. Where the taxing authority is a school district for the purposes of  
27 revising the applicable rates of levy for each subclass of real property, the tax revenues from state-  
28 assessed railroad and utility property shall be apportioned and attributed to each subclass of real  
29 property based on the percentage of the total assessed valuation of the county that each subclass of  
30 real property represents in the current taxable year. As provided in Article X, Section 22 [~~of Article~~  
31 ~~X~~] of the [~~constitution~~] Constitution of Missouri, a political subdivision may also revise each levy to  
32 allow for inflationary assessment growth occurring within the political subdivision. The inflationary  
33 growth factor for any such subclass of real property or personal property shall be limited to the  
34 actual assessment growth in such subclass or class, exclusive of new construction and  
35 improvements, and exclusive of the assessed value on any real property which was assessed by the  
36 assessor of a county or city in the current year in a different subclass of real property, but not to  
37 exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a  
38 political subdivision from the various tax rates determined in this subsection be different than the  
39 tax revenue that would have been determined from a single tax rate as calculated pursuant to the  
40 method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall  
41 revise the tax rates of those subclasses of real property, individually, and/or personal property, in the  
42 aggregate, in which there is a tax rate reduction, [~~pursuant to~~] under the provisions of this  
43 subsection. Such revision shall yield an amount equal to such difference and shall be apportioned  
44 among such subclasses of real property, individually, and/or personal property, in the aggregate,  
45 based on the relative assessed valuation of the class or subclasses of property experiencing a tax rate  
46 reduction. Such revision in the tax rates of each class or subclass shall be made by computing the  
47 percentage of current year adjusted assessed valuation of each class or subclass with a tax rate  
48 reduction to the total current year adjusted assessed valuation of the class or subclasses with a tax  
49 rate reduction, multiplying the resulting percentages by the revenue difference between the single

1 rate calculation and the calculations [~~pursuant to~~] under this subsection and dividing by the  
 2 respective adjusted current year assessed valuation of each class or subclass to determine the  
 3 adjustment to the rate to be levied upon each class or subclass of property. The adjustment  
 4 computed herein shall be multiplied by one hundred, rounded to four decimals in the manner  
 5 provided in this subsection, and added to the initial rate computed for each class or subclass of  
 6 property. For school districts that levy separate tax rates on each subclass of real property and  
 7 personal property in the aggregate, if voters approved a ballot before January 1, 2011, that presented  
 8 separate stated tax rates to be applied to the different subclasses of real property and personal  
 9 property in the aggregate, or increases the separate rates that may be levied on the different  
 10 subclasses of real property and personal property in the aggregate by different amounts, the tax rate  
 11 that shall be used for the single tax rate calculation shall be a blended rate, calculated in the manner  
 12 provided under subdivision (1) of subsection 6 of this section. Notwithstanding any provision of  
 13 this subsection to the contrary, no revision to the rate of levy for personal property shall cause such  
 14 levy to increase over the levy for personal property from the prior year.

15 3. (1) Where the taxing authority is a school district, it shall be required to revise the rates  
 16 of levy to the extent necessary to produce from all taxable property, including state-assessed railroad  
 17 and utility property, which shall be separately estimated in addition to other data required in  
 18 complying with section 164.011, substantially the amount of tax revenue permitted in this section.  
 19 In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's  
 20 reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the  
 21 event any school district, in calculating a tax rate ceiling [~~pursuant to~~] under this section, requiring  
 22 the estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers  
 23 that the estimates used result in receipt of excess revenues, which would have required a lower rate  
 24 if the actual information had been known, the school district shall reduce the tax rate ceiling in the  
 25 following year to compensate for the excess receipts, and the recalculated rate shall become the tax  
 26 rate ceiling for purposes of this section.

27 (2) For any political subdivision which experiences a reduction in the amount of assessed  
 28 valuation relating to a prior year, due to decisions of the state tax commission or a court [~~pursuant~~  
 29 ~~to~~] under sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or  
 30 recordation of any assessed valuation:

31 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes  
 32 to compensate for the reduction in assessed value occurring after the political subdivision calculated  
 33 the tax rate ceiling for the particular subclass of real property or for personal property, in the  
 34 aggregate, in a prior year. Such revision by the political subdivision shall be made at the time of the  
 35 next calculation of the tax rate for the particular subclass of real property or for personal property, in  
 36 the aggregate, after the reduction in assessed valuation has been determined and shall be calculated  
 37 in a manner that results in the revised tax rate ceiling being the same as it would have been had the  
 38 corrected or finalized assessment been available at the time of the prior calculation;

39 (b) In addition, for up to three years following the determination of the reduction in assessed  
 40 valuation as a result of circumstances defined in this subdivision, such political subdivision may  
 41 levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in  
 42 paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had the corrected  
 43 or finalized assessment been available at the time of the prior calculation.

44 4. (1) In order to implement the provisions of this section and Article X, Section 22 [~~of~~  
 45 ~~Article X~~] of the Constitution of Missouri, the term improvements shall apply to both real and  
 46 personal property. In order to determine the value of new construction and improvements, each  
 47 county assessor shall maintain a record of real property valuations in such a manner as to identify  
 48 each year the increase in valuation for each political subdivision in the county as a result of new  
 49 construction and improvements. The value of new construction and improvements shall include the

1 additional assessed value of all improvements or additions to real property which were begun after  
 2 and were not part of the prior year's assessment, except that the additional assessed value of all  
 3 improvements or additions to real property which had been totally or partially exempt from ad  
 4 valorem taxes ~~[pursuant to]~~ under sections 99.800 to 99.865, sections 135.200 to 135.255, ~~[and]~~  
 5 section 353.110, or beginning the 2022 calendar year, any other provision of law providing for the  
 6 total or partial exemption of ad valorem taxes, shall be included in the value of new construction  
 7 and improvements when the property becomes totally or partially subject to assessment and  
 8 payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the  
 9 current year over that of the previous year is the equivalent of the new construction and  
 10 improvements factor for personal property. Notwithstanding any opt-out implemented ~~[pursuant to]~~  
 11 under subsection 15 of section 137.115, the assessor shall certify the amount of new construction  
 12 and improvements and the amount of assessed value on any real property which was assessed by the  
 13 assessor of a county or city in such previous year but is assessed by the assessor of a county or city  
 14 in the current year in a different subclass of real property separately for each of the three subclasses  
 15 of real property for each political subdivision to the county clerk in order that political subdivisions  
 16 shall have this information for the purpose of calculating tax rates pursuant to this section and  
 17 Article X, Section 22 ~~[, Article X,]~~ of the Constitution of Missouri. In addition, the state tax  
 18 commission shall certify each year to each county clerk the increase in the general price level as  
 19 measured by the Consumer Price Index for All Urban Consumers for the United States, or its  
 20 successor publications, as defined and officially reported by the United States Department of Labor,  
 21 or its successor agency. The state tax commission shall certify the increase in such index on the  
 22 latest twelve-month basis available on February first of each year over the immediately preceding  
 23 prior twelve-month period in order that political subdivisions shall have this information available in  
 24 setting their tax rates according to law and Article X, Section 22 ~~[of Article X]~~ of the Constitution of  
 25 Missouri. For purposes of implementing the provisions of this section and Article X, Section 22 ~~[of~~  
 26 Article X] of the ~~[Missouri]~~ Constitution of Missouri, the term "property" means all taxable  
 27 property, including state-assessed property.

28 (2) Each political subdivision required to revise rates of levy ~~[pursuant to]~~ under this section  
 29 or Article X, Section 22 ~~[of Article X]~~ of the Constitution of Missouri shall calculate each tax rate it  
 30 is authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate  
 31 revision provided in this section and Article X, Section 22 ~~[of Article X]~~ of the Constitution of  
 32 Missouri, separately and without regard to annual tax rate reductions provided in section 67.505 and  
 33 section 164.013. Each political subdivision shall set each tax rate it is authorized to levy using the  
 34 calculation that produces the lowest tax rate ceiling. It is further the intent of the general assembly,  
 35 ~~[pursuant to]~~ under the authority of Article X, Section 10(c) ~~[of Article X]~~ of the Constitution of  
 36 Missouri, that the provisions of such section be applicable to tax rate revisions mandated ~~[pursuant~~  
 37 ~~to]~~ under ~~[Section 22 of]~~ Article X, Section 22 of the Constitution of Missouri as to reestablishing  
 38 tax rates as revised in subsequent years, enforcement provisions, and other provisions not in conflict  
 39 with Article X, Section 22 ~~[of Article X]~~ of the Constitution of Missouri. Annual tax rate reductions  
 40 provided in section 67.505 and section 164.013 shall be applied to the tax rate as established  
 41 ~~[pursuant to]~~ under this section and ~~[Section 22 of]~~ Article X, Section 22 of the Constitution of  
 42 Missouri, unless otherwise provided by law.

43 5. (1) In all political subdivisions, the tax rate ceiling established ~~[pursuant to]~~ under this  
 44 section shall not be increased unless approved by a vote of the people. Approval of the higher tax  
 45 rate shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval  
 46 by more than a simple majority ~~[pursuant to]~~ under any provision of law or the ~~[constitution]~~  
 47 Constitution of Missouri, the tax rate increase must receive approval by at least the majority  
 48 required.

49 (2) When voters approve an increase in the tax rate, the amount of the increase shall be

1 added to the tax rate ceiling as calculated [~~pursuant to~~] under this section to the extent the total rate  
 2 does not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate  
 3 for approval rather than describing the amount of increase in the question, the stated tax rate  
 4 approved shall be adjusted as provided in this section and, so adjusted, shall be the current tax rate  
 5 ceiling. The increased tax rate ceiling as approved shall be adjusted such that when applied to the  
 6 current total assessed valuation of the political subdivision, excluding new construction and  
 7 improvements since the date of the election approving such increase, the revenue derived from the  
 8 adjusted tax rate ceiling is equal to the sum of: the amount of revenue which would have been  
 9 derived by applying the voter-approved increased tax rate ceiling to total assessed valuation of the  
 10 political subdivision, as most recently certified by the city or county clerk on or before the date of  
 11 the election in which such increase is approved, increased by the percentage increase in the  
 12 consumer price index, as provided by law. Such adjusted tax rate ceiling may be applied to the total  
 13 assessed valuation of the political subdivision at the setting of the next tax rate. If a ballot question  
 14 presents a phased-in tax rate increase, upon voter approval, each tax rate increase shall be adjusted  
 15 in the manner prescribed in this section to yield the sum of: the amount of revenue that would be  
 16 derived by applying such voter-approved increased rate to the total assessed valuation, as most  
 17 recently certified by the city or county clerk on or before the date of the election in which such  
 18 increase was approved, increased by the percentage increase in the consumer price index, as  
 19 provided by law, from the date of the election to the time of such increase and, so adjusted, shall be  
 20 the current tax rate ceiling.

21 (3) The governing body of any political subdivision may levy a tax rate lower than its tax  
 22 rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not  
 23 exceeding the tax rate ceiling without voter approval in the manner provided under subdivision (4)  
 24 of this subsection. Nothing in this section shall be construed as prohibiting a political subdivision  
 25 from voluntarily levying a tax rate lower than that which is required under the provisions of this  
 26 section or from seeking voter approval of a reduction to such political subdivision's tax rate ceiling.

27 (4) In a year of general reassessment, a governing body whose tax rate is lower than its tax  
 28 rate ceiling shall revise its tax rate [~~pursuant to~~] under the provisions of subsection 4 of this section  
 29 as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if such  
 30 governing body intends to increase its tax rate, the governing body shall conduct a public hearing,  
 31 and in a public meeting it shall adopt an ordinance, resolution, or policy statement justifying its  
 32 action prior to setting and certifying its tax rate. The provisions of this subdivision shall not apply  
 33 to any political subdivision which levies a tax rate lower than its tax rate ceiling solely due to a  
 34 reduction required by law resulting from sales tax collections. The provisions of this subdivision  
 35 shall not apply to any political subdivision which has received voter approval for an increase to its  
 36 tax rate ceiling subsequent to setting its most recent tax rate.

37 6. (1) For the purposes of calculating state aid for public schools [~~pursuant to~~] under section  
 38 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a  
 39 blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first  
 40 determining the total tax revenue of the property within the jurisdiction of the taxing authority,  
 41 which amount shall be equal to the sum of the products of multiplying the assessed valuation of  
 42 each class and subclass of property by the corresponding tax rate for such class or subclass, then  
 43 dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then  
 44 multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school  
 45 district, such blended rate shall also be used by such school district for calculating revenue from  
 46 state-assessed railroad and utility property as defined in chapter 151 and for apportioning the tax  
 47 rate by purpose.

48 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the  
 49 county commission in the county or counties where the tax rate applies of its tax rate ceiling and its

1 proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the  
2 nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-  
3 hundredth of a cent. If a taxing authority shall round to one/one-hundredth of a cent, it shall round  
4 up a fraction greater than or equal to five/one-thousandth of one cent to the next higher one/one-  
5 hundredth of a cent; if a taxing authority shall round to one-tenth of a cent, it shall round up a  
6 fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent.  
7 Any taxing authority levying a property tax rate shall provide data, in such form as shall be  
8 prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All  
9 forms for the calculation of rates ~~[pursuant to]~~ under this section shall be promulgated as a rule and  
10 shall not be incorporated by reference. The state auditor shall promulgate rules for any and all  
11 forms for the calculation of rates ~~[pursuant to]~~ under this section which do not currently exist in rule  
12 form or that have been incorporated by reference. In addition, each taxing authority proposing to  
13 levy a tax rate for debt service shall provide data, in such form as shall be prescribed by the state  
14 auditor by rule, substantiating the tax rate for debt service complies with Missouri law. A tax rate  
15 proposed for annual debt service requirements will be prima facie valid if, after making the payment  
16 for which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the  
17 following year's payments. The county clerk shall keep on file and available for public inspection  
18 all such information for a period of three years. The clerk shall, within three days of receipt,  
19 forward a copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any  
20 substantiating data to the state auditor. The state auditor shall, within fifteen days of the date of  
21 receipt, examine such information and return to the county clerk his or her findings as to compliance  
22 of the tax rate ceiling with this section and as to compliance of any proposed tax rate for debt  
23 service with Missouri law. If the state auditor believes that a taxing authority's proposed tax rate  
24 does not comply with Missouri law, then the state auditor's findings shall include a recalculated tax  
25 rate, and the state auditor may request a taxing authority to submit documentation supporting such  
26 taxing authority's proposed tax rate. The county clerk shall immediately forward a copy of the  
27 auditor's findings to the taxing authority and shall file a copy of the findings with the information  
28 received from the taxing authority. The taxing authority shall have fifteen days from the date of  
29 receipt from the county clerk of the state auditor's findings and any request for supporting  
30 documentation to accept or reject in writing the rate change certified by the state auditor and to  
31 submit all requested information to the state auditor. A copy of the taxing authority's acceptance or  
32 rejection and any information submitted to the state auditor shall also be mailed to the county clerk.  
33 If a taxing authority rejects a rate change certified by the state auditor and the state auditor does not  
34 receive supporting information which justifies the taxing authority's original or any subsequent  
35 proposed tax rate, then the state auditor shall refer the perceived violations of such taxing authority  
36 to the attorney general's office and the attorney general is authorized to obtain injunctive relief to  
37 prevent the taxing authority from levying a violative tax rate.

38 (3) In the event that the taxing authority incorrectly completes the forms created and  
39 promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing authority  
40 may submit amended forms with an explanation for the needed changes. If such amended forms are  
41 filed under regulations prescribed by the state auditor, the state auditor shall take into consideration  
42 such amended forms for the purposes of this subsection.

43 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political  
44 subdivision has complied with the foregoing provisions of this section.

45 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with  
46 the provisions of this section, the taxpayer may make a formal complaint with the prosecuting  
47 attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the  
48 filing of the complaint, the taxpayer may bring a civil action ~~[pursuant to]~~ under this section and  
49 institute an action as representative of a class of all taxpayers within a taxing authority if the class is

1 so numerous that joinder of all members is impracticable, if there are questions of law or fact  
2 common to the class, if the claims or defenses of the representative parties are typical of the claims  
3 or defenses of the class, and if the representative parties will fairly and adequately protect the  
4 interests of the class. In any class action maintained ~~[pursuant to]~~ under this section, the court may  
5 direct to the members of the class a notice to be published at least once each week for four  
6 consecutive weeks in a newspaper of general circulation published in the county where the civil  
7 action is commenced and in other counties within the jurisdiction of a taxing authority. The notice  
8 shall advise each member that the court will exclude him or her from the class if he or she so  
9 requests by a specified date, that the judgment, whether favorable or not, will include all members  
10 who do not request exclusion, and that any member who does not request exclusion may, if he or she  
11 desires, enter an appearance. In any class action brought ~~[pursuant to]~~ under this section, the court,  
12 in addition to the relief requested, shall assess against the taxing authority found to be in violation of  
13 this section the reasonable costs of bringing the action, including reasonable attorney's fees,  
14 provided no attorney's fees shall be awarded any attorney or association of attorneys who receive  
15 public funds from any source for their services. Any action brought ~~[pursuant to]~~ under this section  
16 shall be set for hearing as soon as practicable after the cause is at issue.

17 9. If in any action, including a class action, the court issues an order requiring a taxing  
18 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the  
19 collection of a tax because of its failure to revise the rate of levy as provided in this section, any  
20 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her  
21 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or  
22 otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced  
23 by the original levy and the amount produced by the revised levy. The township or county collector  
24 of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The  
25 taxing authority refusing to revise the rate of levy as provided in this section shall make available to  
26 the collector all funds necessary to make refunds ~~[pursuant to]~~ under this subsection. No taxpayer  
27 shall receive any interest on any money erroneously paid by him or her ~~[pursuant to]~~ under this  
28 subsection. Effective in the 1994 tax year, nothing in this section shall be construed to require a  
29 taxing authority to refund any tax erroneously paid prior to or during the third tax year preceding the  
30 current tax year.

31 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
32 under the authority delegated in this section shall become effective only if it complies with and is  
33 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
34 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to  
35 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
36 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
37 August 28, 2004, shall be invalid and void."; and

38  
39 Further amend said bill by amending the title, enacting clause, and intersectional references  
40 accordingly.