

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

Offered By

1 AMEND House Bill No. 1160, Page 1, Section A, Line 2, by inserting after all of said section and  
2 line the following:

3  
4 "137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's  
5 deputies in all counties of this state including the City of St. Louis shall annually make a list of all  
6 real and tangible personal property taxable in the assessor's city, county, town or district. Except as  
7 otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually  
8 assess all personal property at thirty-three and one-third percent of its true value in money as of  
9 January first of each calendar year. The assessor shall annually assess all real property, including  
10 any new construction and improvements to real property, and possessory interests in real property at  
11 the percent of its true value in money set in subsection 5 of this section. The true value in money of  
12 any possessory interest in real property in subclass (3), where such real property is on or lies within  
13 the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5,  
14 of a commercial airport having a FAR Part 139 certification and owned by a political subdivision,  
15 shall be the otherwise applicable true value in money of any such possessory interest in real  
16 property, less the total dollar amount of costs paid by a party, other than the political subdivision,  
17 towards any new construction or improvements on such real property completed after January 1,  
18 2008, and which are included in the above-mentioned possessory interest, regardless of the year in  
19 which such costs were incurred or whether such costs were considered in any prior year. The  
20 assessor shall annually assess all real property in the following manner: new assessed values shall  
21 be determined as of January first of each odd-numbered year and shall be entered in the assessor's  
22 books; those same assessed values shall apply in the following even-numbered year, except for new  
23 construction and property improvements which shall be valued as though they had been completed  
24 as of January first of the preceding odd-numbered year. The assessor may call at the office, place of  
25 doing business, or residence of each person required by this chapter to list property, and require the  
26 person to make a correct statement of all taxable tangible personal property owned by the person or  
27 under his or her care, charge or management, taxable in the county. On or before January first of  
28 each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance  
29 plan to the county governing body and the state tax commission for their respective approval or  
30 modification. The county governing body shall approve and forward such plan or its alternative to  
31 the plan to the state tax commission by February first. If the county governing body fails to forward

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan  
2 shall be considered approved by the county governing body. If the state tax commission fails to  
3 approve a plan and if the state tax commission and the assessor and the governing body of the  
4 county involved are unable to resolve the differences, in order to receive state cost-share funds  
5 outlined in section 137.750, the county or the assessor shall petition the administrative hearing  
6 commission, by May first, to decide all matters in dispute regarding the assessment maintenance  
7 plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with  
8 mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative  
9 hearing commission shall be subject to judicial review in the circuit court of the county involved. In  
10 the event a valuation of subclass (1) real property within any county with a charter form of  
11 government, or within a city not within a county, is made by a computer, computer-assisted method  
12 or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to  
13 sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless  
14 the assessor proves otherwise, there shall be a presumption that the assessment was made by a  
15 computer, computer-assisted method or a computer program. Such evidence shall include, but shall  
16 not be limited to, the following:

17 (1) The findings of the assessor based on an appraisal of the property by generally accepted  
18 appraisal techniques; and

19 (2) The purchase prices from sales of at least three comparable properties and the address or  
20 location thereof. As used in this subdivision, the word "comparable" means that:

21 (a) Such sale was closed at a date relevant to the property valuation; and

22 (b) Such properties are not more than one mile from the site of the disputed property, except  
23 where no similar properties exist within one mile of the disputed property, the nearest comparable  
24 property shall be used. Such property shall be within five hundred square feet in size of the disputed  
25 property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant  
26 characteristics.

27 2. Assessors in each county of this state and the City of St. Louis may send personal  
28 property assessment forms through the mail.

29 3. The following items of personal property shall each constitute separate subclasses of  
30 tangible personal property and shall be assessed and valued for the purposes of taxation at the  
31 following percentages of their true value in money:

32 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one  
33 percent;

34 (2) Livestock, twelve percent;

35 (3) Farm machinery, twelve percent;

36 (4) Motor vehicles which are eligible for registration as and are registered as historic motor  
37 vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which  
38 are used solely for noncommercial purposes and are operated less than fifty hours per year or  
39 aircraft that are home built from a kit, five percent;

40 (5) Poultry, twelve percent; [~~and~~]

1           (6) Tools and equipment used for pollution control and tools and equipment used in  
2 retooling for the purpose of introducing new product lines or used for making improvements to  
3 existing products by any company which is located in a state enterprise zone and which is identified  
4 by any standard industrial classification number cited in subdivision [~~5~~] (7) of section 135.200,  
5 twenty-five percent; and

6           (7) Firearms, twelve percent.

7           4. The person listing the property shall enter a true and correct statement of the property, in  
8 a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and  
9 either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the  
10 assessor.

11           5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of  
12 Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the  
13 following percentages of true value:

14           (a) For real property in subclass (1), nineteen percent;

15           (b) For real property in subclass (2), twelve percent; and

16           (c) For real property in subclass (3), thirty-two percent.

17           (2) A taxpayer may apply to the county assessor, or, if not located within a county, then the  
18 assessor of such city, for the reclassification of such taxpayer's real property if the use or purpose of  
19 such real property is changed after such property is assessed under the provisions of this chapter. If  
20 the assessor determines that such property shall be reclassified, he or she shall determine the  
21 assessment under this subsection based on the percentage of the tax year that such property was  
22 classified in each subclassification.

23           6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling  
24 units shall be assessed at the same percentage of true value as residential real property for the  
25 purpose of taxation. The percentage of assessment of true value for such manufactured homes shall  
26 be the same as for residential real property. If the county collector cannot identify or find the  
27 manufactured home when attempting to attach the manufactured home for payment of taxes owed  
28 by the manufactured home owner, the county collector may request the county commission to have  
29 the manufactured home removed from the tax books, and such request shall be granted within thirty  
30 days after the request is made; however, the removal from the tax books does not remove the tax  
31 lien on the manufactured home if it is later identified or found. For purposes of this section, a  
32 manufactured home located in a manufactured home rental park, rental community or on real estate  
33 not owned by the manufactured home owner shall be considered personal property. For purposes of  
34 this section, a manufactured home located on real estate owned by the manufactured home owner  
35 may be considered real property.

36           7. Each manufactured home assessed shall be considered a parcel for the purpose of  
37 reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be real  
38 estate [as defined in] under subsection 7 of section 442.015 and assessed as a realty improvement to  
39 the existing real estate parcel.

40           8. Any amount of tax due and owing based on the assessment of a manufactured home shall  
41 be included on the personal property tax statement of the manufactured home owner unless the

1 manufactured home is deemed to be real estate [~~as defined in~~] under subsection 7 of section  
2 442.015, in which case the amount of tax due and owing on the assessment of the manufactured  
3 home as a realty improvement to the existing real estate parcel shall be included on the real property  
4 tax statement of the real estate owner.

5 9. The assessor of each county and each city not within a county shall use the trade-in value  
6 published in the October issue of the National Automobile Dealers' Association Official Used Car  
7 Guide, or its successor publication, as the recommended guide of information for determining the  
8 true value of motor vehicles described in such publication. The assessor shall not use a value that is  
9 greater than the average trade-in value in determining the true value of the motor vehicle without  
10 performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a  
11 vehicle's model year, the assessor may use a value other than average without performing a physical  
12 inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such  
13 publication, the assessor shall use such information or publications which in the assessor's judgment  
14 will fairly estimate the true value in money of the motor vehicle.

15 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)  
16 real property by more than fifteen percent since the last assessment, excluding increases due to new  
17 construction or improvements, the assessor shall conduct a physical inspection of such property.

18 11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor  
19 shall notify the property owner of that fact in writing and shall provide the owner clear written  
20 notice of the owner's rights relating to the physical inspection. If a physical inspection is required,  
21 the property owner may request that an interior inspection be performed during the physical  
22 inspection. The owner shall have no less than thirty days to notify the assessor of a request for an  
23 interior physical inspection.

24 12. A physical inspection, as required by subsection 10 of this section, shall include, but not  
25 be limited to, an on-site personal observation and review of all exterior portions of the land and any  
26 buildings and improvements to which the inspector has or may reasonably and lawfully gain  
27 external access, and shall include an observation and review of the interior of any buildings or  
28 improvements on the property upon the timely request of the owner pursuant to subsection 11 of this  
29 section. Mere observation of the property via a drive-by inspection or the like shall not be  
30 considered sufficient to constitute a physical inspection as required by this section.

31 13. The provisions of subsections 11 and 12 of this section shall only apply in any county  
32 with a charter form of government with more than one million inhabitants.

33 14. A county or city collector may accept credit cards as proper form of payment of  
34 outstanding property tax or license due. No county or city collector may charge surcharge for  
35 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,  
36 processor, or issuer for its service. A county or city collector may accept payment by electronic  
37 transfers of funds in payment of any tax or license and charge the person making such payment a fee  
38 equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

39 15. Any county or city not within a county in this state may, by an affirmative vote of the  
40 governing body of such county, opt out of the provisions of this section and sections 137.073,  
41 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second

1 regular session and section 137.073 as modified by house committee substitute for senate substitute  
2 for senate committee substitute for senate bill no. 960, ninety-second general assembly, second  
3 regular session, for the next year of the general reassessment, prior to January first of any year. No  
4 county or city not within a county shall exercise this opt-out provision after implementing the  
5 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no.  
6 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by  
7 house committee substitute for senate substitute for senate committee substitute for senate bill no.  
8 960, ninety-second general assembly, second regular session, in a year of general reassessment. For  
9 the purposes of applying the provisions of this subsection, a political subdivision contained within  
10 two or more counties where at least one of such counties has opted out and at least one of such  
11 counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house  
12 bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a  
13 city not within a county or a county that has opted out under the provisions of this subsection may  
14 choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as  
15 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and  
16 section 137.073 as modified by house committee substitute for senate substitute for senate  
17 committee substitute for senate bill no. 960, ninety-second general assembly, second regular session,  
18 for the next year of general reassessment, by an affirmative vote of the governing body prior to  
19 December thirty-first of any year.

20         16. The governing body of any city of the third classification with more than twenty-six  
21 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any  
22 county that has exercised its authority to opt out under subsection 15 of this section may levy  
23 separate and differing tax rates for real and personal property only if such city bills and collects its  
24 own property taxes or satisfies the entire cost of the billing and collection of such separate and  
25 differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

26         17. Any portion of real property that is available as reserve for strip, surface, or coal mining  
27 for minerals for purposes of excavation for future use or sale to others that has not been bonded and  
28 permitted under chapter 444 shall be assessed based upon how the real property is currently being  
29 used. Any information provided to a county assessor, state tax commission, state agency, or  
30 political subdivision responsible for the administration of tax policies shall, in the performance of its  
31 duties, make available all books, records, and information requested, except such books, records,  
32 and information as are by law declared confidential in nature, including individually identifiable  
33 information regarding a specific taxpayer or taxpayer's mine property. For purposes of this  
34 subsection, "mine property" shall mean all real property that is in use or readily available as a  
35 reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future  
36 use or sale to others that has been bonded and permitted under chapter 444.

37         407.920. No transfer of ownership of a firearm shall be allowed unless the transfer is  
38 approved or facilitated by a federal firearms licensee so that the recipient of the transfer is subjected  
39 to a background check and the transfer recorded under section 407.921. A federal firearms licensee  
40 may charge a fee of up to twenty-five dollars for facilitating a transfer. If the background check  
41 indicates the recipient of the transfer may possess the firearm or if the background check is not

1 completed within a set number of days as provided by law, the transfer shall be allowed. If the  
2 background check indicates that the recipient of the transfer cannot possess the firearm, the transfer  
3 shall not be allowed and shall be deemed illegal.

4 407.921. For no less than twenty years, a federal firearms licensee shall maintain a record,  
5 written or electronic, of all firearms the federal firearms licensee sold or whose transfer the licensee  
6 facilitated under section 407.920. Information included in the record shall include the name and  
7 residential address of the purchaser; the make, model, and serial number of the firearm; the date of  
8 the transaction; and, if the federal firearms licensee facilitated a transfer, the name and residential  
9 address of the seller or transferor.

10 407.922. 1. (1) For every firearm a federal firearms licensee sells or whose transfer the  
11 licensee facilitates under section 407.920, the federal firearms licensee shall issue a certificate to the  
12 purchaser of a firearm.

13 (2) The department of revenue shall establish a format for certificates and promulgate rules  
14 to implement the provisions of this subsection. Any rule or portion of a rule, as that term is defined  
15 in section 536.010, that is created under the authority delegated in this section shall become  
16 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
17 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the  
18 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
19 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
20 rulemaking authority and any rule proposed or adopted after August 28, 2019, shall be invalid and  
21 void.

22 2. No later than August 28, 2020, each firearm owner residing in this state shall apply to a  
23 federal firearms licensee for a certificate for each firearm owned by the owner and acquired by the  
24 owner before August 28, 2019. Any firearm owner who moves to this state shall have one year to  
25 apply to a federal firearms licensee for a certificate for each firearm owned by the owner.

26 3. No firearm shall be carried or transported outside the residence of the owner unless the  
27 person in possession of the firearm also possesses the firearm ownership certificate.

28 4. A law enforcement officer shall seize a firearm if the person in possession of the firearm  
29 cannot produce the firearm ownership certificate. The firearm shall be held until the owner of the  
30 firearm claims the firearm and shows proof of ownership.

31 537.565. 1. If any firearm damages property or injures a person, the owner of the firearm  
32 shall be strictly liable for the damages, regardless of whether the owner was the person who  
33 discharged the firearm.

34 2. It shall be an affirmative defense to subsection 1 of this section that:

35 (1) The owner reported the firearm stolen before the time of the incident; or

36 (2) When last in the owner's possession, the firearm was stored in a locked container.

37 3. Each firearm owner who resides in this state shall maintain insurance for liability for  
38 damages caused by the discharge of a firearm. The minimum level of coverage required shall be  
39 one hundred thousand dollars per incident.

40 571.065. 1. An owner of a firearm shall report the loss or theft of the firearm within twenty-  
41 four hours of discovering the loss or theft to the local law enforcement agency in the city, town, or

1 village or to the sheriff's office in the county in which the loss or theft occurred. The local law  
2 enforcement agency or sheriff's office shall enter the make, model, and serial number of the firearm  
3 into the Missouri uniform law enforcement system.

4 2. Any person who fails to report the loss or theft of a firearm as required under this section  
5 shall, upon a plea or finding of guilt thereof, be guilty of:

6 (1) An infraction punishable by a fine not to exceed one hundred dollars for a first violation;  
7 or

8 (2) An infraction punishable by a fine not to exceed one thousand dollars for a second  
9 violation."; and

10  
11 Further amend said bill by amending the title, enacting clause, and intersectional references  
12 accordingly.