

FIRST REGULAR SESSION

# SENATE BILL NO. 168

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR MUNZLINGER.

Pre-filed December 18, 2014, and ordered printed.

ADRIANE D. CROUSE, Secretary.

0990S.011

## AN ACT

To repeal sections 151.020, 151.080, 151.090, 151.120, 151.140, 151.170, 151.190, 151.200, 151.210, and 151.220, RSMo, and to enact in lieu thereof ten new sections relating to taxation of railroads, with an existing penalty provision.

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

Section A. Sections 151.020, 151.080, 151.090, 151.120, 151.140, 151.170, 151.190, 151.200, 151.210, and 151.220, RSMo, are repealed and ten new sections enacted in lieu thereof, to be known as sections 151.020, 151.080, 151.090, 151.120, 151.140, 151.170, 151.190, 151.200, 151.210, and 151.220, to read as follows:

151.020. 1. (1) On or before the fifteenth day of April in each year, an authorized officer of every railroad company whose road is so far completed and in operation as to run locomotive engines, with freight or passenger cars thereon, shall furnish to the state tax commission a report as of the first day of January, duly subscribed and sworn to by an authorized officer before some officer authorized to administer oaths, setting out in detail the total length of their road so far as completed, including branch or leased roads, the entire length in this state, and the length of double or sidetracks, with the length of such road, double or sidetracks, in each county, municipal township, city or incorporated town, special road district, library district, school districts which levy taxes for library purposes pursuant to section 137.030, hospital districts organized under the hospital district law, nursing home districts organized under the nursing home district law, ambulance districts, **watershed districts organized under sections 278.160 to 278.300**, metropolitan zoological park and museum district established pursuant to section 184.350, public water supply, fire protection and sewer districts or subdivisions, except other school districts, through or in which

17 it is located in this state; all the other distributable property of the railroad and  
18 the true value in money thereof, and such information concerning itself and all  
19 of its property, wherever situated, as the state tax commission may reasonably  
20 require for the purpose of determining the true value in money of the  
21 distributable property of the railroad company in this state and for apportioning  
22 the valuation for assessment of such property among the various counties;

23 (2) The term "distributable property" of a railroad company shall include  
24 all property, real and tangible personal, owned, used, leased or otherwise  
25 controlled by a railroad company which is used directly in the movement of  
26 passengers and freight, but not property used as a collateral facility nor property  
27 held for purposes other than those of a railroad. Such distributable property  
28 includes, but is not limited to:

29 (a) Rail, ballast, ties, switches, and switching equipment;

30 (b) Roadbed, superstructure, bridges, trestles, and culverts;

31 (c) Railroad right-of-way, leased railroad lines, depots, water tanks and  
32 turntables;

33 (d) Rolling stock, engines, and handcars;

34 (e) Any other property used directly in the movement of passengers or  
35 freight;

36 (f) Communication equipment used for control of the movement of  
37 passengers and freight;

38 (3) The term "local property" of a railroad company shall include all real  
39 and tangible personal property owned, used, leased, or otherwise controlled by  
40 any railroad company and not used directly in the movement of passengers and  
41 freight, not defined in subdivision (2) of this subsection as distributable  
42 property. Such property includes, but is not limited to:

43 (a) Construction work in progress;

44 (b) Materials and supplies;

45 (c) Motor vehicles;

46 (d) Office furniture, office equipment, and office fixtures;

47 (e) Office buildings and warehouses;

48 (f) Roundhouses and workshops;

49 (g) Land and buildings not assessed as distributable property;

50 (h) Communication equipment not used for control of the movement of  
51 passengers and freight.

52 2. All annual reports, and any addenda thereto, filed with the commission

53 shall be considered proprietary documents and shall be accessible only to the  
54 commission and its staff for internal use only. Any person who violates the  
55 confidentiality requirement of this subsection commits a class A misdemeanor and  
56 may be dismissed from their position of employment by the state tax commission  
57 without possibility of reinstatement.

58 3. Upon written request by an authorized officer of any railroad company  
59 operating in this state, the state tax commission may, for good cause shown,  
60 enlarge or extend the time for filing an annual report and any addenda  
61 thereto. Such written request must be filed with the state tax commission no  
62 later than April first.

63 4. The report required by subsection 1 of this section shall be made on  
64 forms as prescribed by the state tax commission, and such statements and  
65 schedules as are contained in the prescribed report shall be completed in  
66 conformity to such instructions and rules as may be prescribed by the state tax  
67 commission.

68 5. If any railroad company refuses or fails to make and return the report  
69 required by this chapter within the time prescribed and without an extension of  
70 time, the state tax commission shall increase by four percent the total assessed  
71 valuation of the distributable property of any such company unless the state tax  
72 commission, for good cause shown, waives this penalty.

73 6. Any reports required by this chapter or chapter 153 delivered by United  
74 States mail to the proper official or officer designated shall be deemed to be  
75 received as of the postmark date stamped on the envelope or other cover in which  
76 such report is mailed. In the event any report is sent by registered or certified  
77 mail, the date of registration or certification shall be deemed the postmark date.  
78 No penalty shall be imposed under this chapter or chapter 153 on any company  
79 whose reports are delivered by United States mail, if the postmark date stamped  
80 on the envelope or other cover containing such reports falls within the prescribed  
81 period or on or before the prescribed date, including any extension granted for  
82 making the report.

151.080. The state tax commission shall apportion the aggregate value of  
2 all distributable property herein specified, which is owned, used, leased or  
3 otherwise controlled by each railroad company, to each county, municipal  
4 township, city or incorporated town, special road districts, library districts, school  
5 districts which levy taxes for library purposes pursuant to section 137.030,  
6 hospital districts, nursing home districts, ambulance districts, **watershed**

7 **districts organized under sections 278.160 to 278.300**, metropolitan  
8 zoological park and museum district established pursuant to section 184.350,  
9 public water supply, fire protection and sewer districts or subdivisions, except  
10 other school districts, in which the road is located, according to the ratio which  
11 the number of miles of the road completed in the county, municipal township, city  
12 or incorporated town, special road district, library districts, school districts which  
13 levy taxes for library purposes pursuant to section 137.030, hospital districts,  
14 nursing home districts, ambulance districts, **watershed districts organized**  
15 **under sections 278.160 to 278.300**, metropolitan zoological park and museum  
16 district established pursuant to section 184.350, public water supply, fire  
17 protection and sewer districts or subdivisions, except other school districts, in  
18 which the road is located shall bear to the whole length of the road in this state;  
19 provided, that in any case where a company whose line or road is liable to  
20 taxation shall have been or may become consolidated into another corporation,  
21 entitled by its charter or otherwise to exemption from county or other taxation,  
22 that portion of the road which is liable to taxation, as aforesaid, shall be assessed  
23 separately, and the value thereof apportioned to the counties, municipal  
24 townships, cities or incorporated towns, special road districts, library districts,  
25 school districts which levy taxes for library purposes pursuant to section 137.030,  
26 hospital districts, nursing home districts, ambulance districts, **watershed**  
27 **districts organized under sections 278.160 to 278.300**, metropolitan  
28 zoological park and museum district established pursuant to section 184.350,  
29 public water supply, fire protection and sewer districts or subdivisions, except  
30 other school districts, in which it is located; and an authorized officer of each such  
31 railroad company shall, in the annual reports rendered to the state tax  
32 commission, as provided in section 151.020, include statement of the length of the  
33 road within school districts which levy taxes for library purposes pursuant to  
34 section 137.030, and library districts; provided, further, that in no event shall any  
35 school district levy school taxes, taxes for the erection of public buildings, or for  
36 other purposes except library purposes on the property herein specified, in any  
37 manner other than that provided for in section 151.150.

151.090. The state tax commission shall keep a complete record of all its  
2 proceedings and decisions, and shall cause the same to be signed officially by the  
3 chairman and the secretary, and shall certify to the secretaries of the respective  
4 railroad companies, and also to the county commissions of the proper counties,  
5 the action of the state tax commission. The certificate shall set forth the entire

6 length of the railroad, including sidetracks, in the state, and the valuation thereof  
7 per mile; the total value of the distributable property of the railroad; the total  
8 length of the roadbed, including sidetracks, in each county, municipal township,  
9 city or incorporated town, special road district, library district, school districts  
10 which levy taxes for library purposes pursuant to section 137.030, hospital  
11 districts, nursing home districts, ambulance districts, **watershed districts**  
12 **organized under sections 278.160 to 278.300**, metropolitan zoological park  
13 and museum district established pursuant to section 184.350, public water  
14 supply, fire protection and sewer districts or subdivisions, except other school  
15 districts; also the total value of distributable property as assessed, adjusted,  
16 equalized, and apportioned to such county, municipal township, city or  
17 incorporated town, special road district, library district, school districts which  
18 levy taxes for library purposes pursuant to section 137.030, hospital districts,  
19 nursing home districts, ambulance districts, **watershed districts organized**  
20 **under sections 278.160 to 278.300**, metropolitan zoological park and museum  
21 district established pursuant to section 184.350, public water supply, fire  
22 protection and sewer districts or subdivisions, except other school districts  
23 therein, by the state tax commission. The certificates, respectively, shall be held  
24 and received in all courts and places where the action of the state tax commission  
25 shall be called in question, as prima facie evidence of the facts set forth in the  
26 certificates, and that each and every act and thing required to be done by the  
27 state tax commission under the provisions of this chapter, have been fully  
28 complied with, and the party using or offering the certificate in evidence shall not  
29 be required to produce the record of the proceedings or decisions of the state tax  
30 commission, or a copy thereof, nor any other matter or thing as evidence to  
31 sustain the certificate.

151.120. It shall be the duty of each city or town council, board of  
2 aldermen, board of trustees, board of directors, or governing body, howsoever  
3 known, as the case may be, of every city, incorporated town or village, special  
4 road district, library district, school district which levies taxes for library  
5 purposes pursuant to section 137.030, hospital district, nursing home district,  
6 ambulance district, **watershed districts organized under sections 278.160**  
7 **to 278.300**, metropolitan zoological park and museum district established  
8 pursuant to section 184.350, public water supply district, fire protection district,  
9 or sewer district or subdivision, except other school districts, wherein any  
10 railroad property is located, on or before the first day of September in each year,

11 to certify to the county commission of their respective counties a statement of the  
12 assessments made in pursuance to section 151.100 and also the rate percent  
13 levied by the city, incorporated town or village, special road district, library  
14 district, school district which levies taxes for library purposes pursuant to section  
15 137.030, hospital district, nursing home district, ambulance district, **watershed**  
16 **districts organized under sections 278.160 to 278.300**, metropolitan  
17 zoological park and museum district established pursuant to section 184.350,  
18 public water supply district, fire protection district, or sewer district or  
19 subdivision, except other school districts, for municipal, special road, library,  
20 public water supply, fire protection and sewer purposes for that year.

151.140. The county commission, upon the receipt from the state tax  
2 commission of the returns of the county assessor and the certificate of cities,  
3 towns, villages, special road districts, library districts, school districts which levy  
4 taxes for library purposes pursuant to section 137.030, hospital districts, nursing  
5 home districts, ambulance districts, **watershed districts organized under**  
6 **sections 278.160 to 278.300**, metropolitan zoological park and museum district  
7 established pursuant to section 184.350, public water supply districts, fire  
8 protection districts and sewer districts or subdivisions, except other school  
9 districts, made under section 151.120 shall, at the regular term of the county  
10 commission, if in session at the time, if not, at an adjourned term or a special  
11 term of the county commission called for that purpose, ascertain and levy the  
12 taxes for state, county, municipal township, city, incorporated town and village,  
13 school, special road, library, hospital, nursing home, ambulance, zoological park  
14 and museum, public water supply, fire protection and sewer purposes and for  
15 capital projects purposes and for other purposes on the railroad and the property  
16 thereof, in such county, municipal township, city, incorporated town or village,  
17 special road district, library district, school district which levies taxes for library  
18 purposes pursuant to section 137.030, hospital district, nursing home district,  
19 ambulance district, **watershed districts organized under sections 278.160**  
20 **to 278.300**, metropolitan zoological park and museum district established  
21 pursuant to section 184.350, public water supply district, fire protection district,  
22 sewer district or subdivision, except other school districts, at the same rate as  
23 may be levied on other property, except that the rate for school purposes and for  
24 capital projects purposes, and for other purposes, shall be ascertained as  
25 described in section 151.150, and shall make an entry thereof on the records of  
26 the county commission; and in case the county commission has failed or omitted,

27 or may hereafter fail or omit, from any cause whatever, to levy the taxes or any  
28 portion of the taxes for any year or years, or in case the taxes or any portion of  
29 taxes for any year or years shall be illegally or erroneously levied, then the  
30 county commission, at the time of making the regular levy upon railroad property  
31 as herein provided, shall, in addition thereto, ascertain and levy the taxes for  
32 state, county, municipal township, city, incorporated town or village, school,  
33 special road, library, hospital, nursing home, ambulance, zoological park and  
34 museum, public water supply, fire protection and sewer purposes, and for capital  
35 projects purposes and for other purposes, on the railroad and the property thereof  
36 in such county, municipal township, city, incorporated town or village, special  
37 road district, library district, school district which levies taxes for library  
38 purposes pursuant to section 137.030, hospital district, nursing home district,  
39 ambulance district, **watershed districts organized under sections 278.160**  
40 **to 278.300**, metropolitan zoological park and museum district established  
41 pursuant to section 184.350, public water supply district, fire protection district  
42 and sewer district or subdivision, which may have been or may hereafter be  
43 omitted or illegally or erroneously levied upon the valuation of the railroad and  
44 the property thereof, as determined by the state tax commission for such year or  
45 years, at the same rates that were levied upon other property for the year or  
46 years in which the taxes were omitted or illegally or erroneously levied; provided  
47 that in no case shall the levy exceed the constitutional limits; and which taxes,  
48 when so levied, shall become due and payable, delinquent and subject to penalty  
49 as other railroad taxes now are, and shall be recoverable as provided in section  
50 151.230.

151.170. Within ten days after the county commission has levied the taxes  
2 on railroad property, as prescribed in sections 151.140 and 151.150, the county  
3 clerk of the county shall extend the same on a separate tax book, to be known as  
4 "the railroad tax book", in which he shall place, first, the total valuation of the  
5 distributable property of each railroad company, as assessed, equalized and  
6 apportioned to the county by the state tax commission, with the amount of state,  
7 county, municipal township, city, incorporated town and village, school, special  
8 road, library, hospital, nursing home, ambulance, **watershed**, zoological park  
9 and museum, public water supply, fire protection and sewer taxes and taxes for  
10 the erection of public buildings and for other purposes, levied thereon by the  
11 county commission, stated separately; second, a description of the local property,  
12 as returned by local assessors, and the amount of state, county, municipal, city,

13 town or village school taxes, and taxes for the erection of public buildings, and for  
14 other purposes, levied thereon, stating each separately, and crediting school taxes  
15 and taxes for the erection of public buildings, and for other purposes, to the  
16 proper district or political subdivision.

151.190. It shall be the duty of the county clerk as soon as the tax book  
2 is completed, to make out and certify to the secretary of the proper railroad  
3 company, or the officer making the return thereof, a statement of taxes levied on  
4 the property of the railroad company in his county, which statement shall  
5 contain:

6 (1) The total valuation of distributable property as the same was assessed,  
7 equalized and apportioned to the county, and the amount of state, county, city,  
8 town or village, municipal township, special road districts, library districts, school  
9 districts which levy taxes for library purposes pursuant to section 137.030,  
10 hospital districts, nursing home districts, ambulance districts, **watershed**  
11 **districts organized under sections 278.160 to 278.300**, metropolitan  
12 zoological park and museum district established pursuant to section 184.350,  
13 public water supply, fire protection and sewer districts or subdivisions and school  
14 taxes and taxes for the erection of public buildings, and for other purposes levied  
15 thereon;

16 (2) The total valuation, as shown by the returns of the local assessors, of  
17 all local property in such county belonging to such railroad company, whether  
18 real property, or tangible personal property, and the amount of state, county, city,  
19 town, village, special road districts, library districts, school districts which levy  
20 taxes for library purposes pursuant to section 137.030, hospital districts, nursing  
21 home districts, ambulance districts, **watershed districts organized under**  
22 **sections 278.160 to 278.300**, metropolitan zoological park and museum district  
23 established pursuant to section 184.350, public water supply, fire protection and  
24 sewer districts or subdivisions, school taxes and taxes for the erection of public  
25 buildings, and for other purposes levied thereon;

26 (3) The county clerk upon request of taxpayer shall also annually provide  
27 to the railroad company a legal description and listing of all parcels of real estate  
28 reported for local assessment indicating thereon an account number (property  
29 identification number), property description, valuation, applicable tax rate and  
30 amount of tax due.

151.200. All taxes of whatever description, charged against any railroad  
2 company, according to the provisions of this chapter, due to any county, and all

3 taxes due the state and collectible in the county, and all taxes due cities,  
4 incorporated towns, villages, municipal townships and school districts, special  
5 road districts, library districts, school districts which levy taxes for library  
6 purposes pursuant to section 137.030, hospital districts, ambulance districts,  
7 **watershed districts organized under sections 278.160 to 278.300,**  
8 metropolitan zoological park and museum district established pursuant to section  
9 184.350, nursing home districts, public water supply, fire protection and sewer  
10 districts or subdivisions, in the county, shall be due and payable to the county  
11 collector of the county on the first day of November of the year for which the same  
12 may be levied and charged as herein provided.

151.210. 1. All property owned, used, leased or otherwise controlled by  
2 any railroad company in any county in this state shall be liable for the taxes  
3 assessed and levied against the company in the county. All state, county,  
4 municipal township, city, incorporated town and village, school, special road,  
5 library, hospital, nursing home, ambulance, **watershed**, zoological park and  
6 museum, public water supply, fire protection and sewer taxes and taxes for the  
7 erection of public buildings and for other purposes, levied on the property of any  
8 railroad company in the county, together with all dues, penalties and costs  
9 accruing thereon, are hereby declared a prior lien in favor of the state on all the  
10 property of such company, including distributable and local property of the  
11 railroad company in the county, and such lien shall accrue and become a fixed  
12 encumbrance as soon as the amount of the taxes is determined by assessment and  
13 levy.

14 2. The fact that taxes assessed against any specific property of the  
15 company have been paid shall not release any property from being subjected to  
16 the lien for any and all other taxes due from the company, and the same are  
17 hereby declared to be a prior lien upon all such real property, or tangible personal  
18 property, which liens shall have precedence over all other liens, judgments and  
19 decrees of whatever kind, and shall be enforced as herein provided.

151.220. If any railroad company shall fail to pay to the county collector  
2 of the proper county any taxes levied for state, county, municipal township, city,  
3 incorporated town and village, school, special road, library, hospital, nursing  
4 home, ambulance, **watershed**, zoological park and museum, public water supply,  
5 fire protection and sewer purposes and taxes for the erection of public buildings  
6 and for other purposes, on the property of the railroad company in the county, on  
7 or before the thirty-first day of December next after the same shall have been

8 assessed and levied, the same shall then be, after that date, known and treated  
9 as delinquent railroad taxes; and the company shall forfeit and pay, in addition  
10 to the taxes with which the company may stand charged on the tax books of the  
11 county, such penalty as is provided by law for the nonpayment of other delinquent  
12 taxes, which penalty shall be apportioned to the various funds respectively. It  
13 shall be the duty of the collector to collect and account for, as other taxes, in  
14 addition to all taxes so charged against the company, the penalty aforesaid, on  
15 all such taxes after the thirty-first day of December, until the same shall be paid.

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