

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 1217

91ST GENERAL ASSEMBLY

2002

4850L.01T

AN ACT

To repeal section 137.495, RSMo, and to enact in lieu thereof one new section relating to tangible personal property listings.

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

Section A. Section 137.495, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.495, to read as follows:

137.495. Every person, corporation, partnership or association, subject to taxation **[under]** pursuant to the laws of this state and owning or controlling tangible personal property taxable by the cities shall file with the assessor of the cities a return listing all such tangible personal property so owned or controlled on January first of each year and estimating the true value thereof in money. The return shall be filed between the first day of January and the first day of April of each year, shall be signed by the taxpayer, and shall be certified by the taxpayer as being a true and complete list and statement of all the tangible personal property and the estimated value thereof. **If the first day of April is a Saturday or Sunday, the last day for filing shall be the next business day.**

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President of the Senate

Speaker of the House of Representatives

Governor

EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

Unofficial

Bill

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Section A. Section 137.495, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.495, to read as follows:

137.495. Every person, corporation, partnership or association, subject to taxation [under] **pursuant to** the laws of this state and owning or controlling tangible personal property taxable by the cities shall file with the assessor of the cities a return listing all such tangible personal property so owned or controlled on January first of each year and estimating the true value thereof in money. The return shall be filed between the first day of January and the first day of April of each year, shall be signed by the taxpayer, and shall be certified by the taxpayer as being a true and complete list and statement of all the tangible personal property and the estimated value thereof. **If the first day of April is a Saturday or Sunday, the last day for filing shall be the next business day.**

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