

FIRST REGULAR SESSION

# SENATE BILL NO. 526

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY SENATOR GROSS.

Read 1st time February 19, 2003, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

1546S.01I

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### AN ACT

To repeal section 137.275, RSMo, and to enact in lieu thereof one new section relating to attorneys' fees in property tax appeals.

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

Section A. Section 137.275, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.275, to read as follows:

137.275. 1. Every person who thinks himself aggrieved by the assessment of his property may appeal to the county board of equalization, in person, by attorney or agent, or in writing.

2. In every instance where a taxpayer has appealed to the board of equalization, the state tax commission, or any court of this state the assessment of the taxpayer's property, real or personal, there shall be a prohibition against such person's attorney charging a fee contingent upon the reduction of such person's tax liability. Nothing in this subsection shall be construed to provide any additional right to appeal to the state tax commission or any other court of this state than otherwise provided by law.

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