

SECOND REGULAR SESSION

SENATE BILL NO. 1017

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR MAYER.

Read 1st time January 24, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

4153S.011

AN ACT

To repeal sections 151.020 and 153.030, RSMo, and to enact in lieu thereof two new sections relating to reports to school districts of property located within school district boundaries.

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

Section A. Sections 151.020 and 153.030, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 151.020 and 153.030, to
3 read as follows:

151.020. 1. (1) On or before the fifteenth day of April in each year, an
2 authorized officer of every railroad company whose road is so far completed and
3 in operation as to run locomotive engines, with freight or passenger cars thereon,
4 shall furnish to the state tax commission a report as of the first day of January,
5 duly subscribed and sworn to by an authorized officer before some officer
6 authorized to administer oaths, setting out in detail the total length of their road
7 so far as completed, including branch or leased roads, the entire length in this
8 state, and the length of double or sidetracks, with the length of such road, double
9 or sidetracks, in each county, municipal township, city or incorporated town,
10 special road district, library district, school districts which levy taxes for library
11 purposes pursuant to section 137.030, RSMo, hospital districts organized under
12 the hospital district law, nursing home districts organized under the nursing
13 home district law, ambulance districts, metropolitan zoological park and museum
14 district established pursuant to section 184.350, RSMo, public water supply, fire
15 protection and sewer districts or subdivisions, except other school districts,
16 through or in which it is located in this state; all the other distributable property
17 of the railroad and the true value in money thereof, and such information
18 concerning itself and all of its property, wherever situated, as the state tax

19 commission may reasonably require for the purpose of determining the true value
20 in money of the distributable property of the railroad company in this state and
21 for apportioning the valuation for assessment of such property among the various
22 counties. **Upon written request from any other school district**
23 **established pursuant to chapter 162 RSMo, railroad companies shall**
24 **furnish such school district a written report, which may be in letter**
25 **form, within thirty days of receipt of such request, setting out in detail**
26 **the total length of their road so far as completed, including branch or**
27 **leased road, and the length of double or sidetracks, and any other**
28 **distributable property, the entire length within the boundary of the**
29 **school district, and the value of said property as determined by the**
30 **state tax commission thereby to determine the total value of the**
31 **property of the railroad company within the school district;**

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

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

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

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

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

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

45 (f) Communication equipment used for control of the movement of
46 passengers and freight;

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

52 (a) Construction work in progress;

53 (b) Materials and supplies;

54 (c) Motor vehicles;

- 55 (d) Office furniture, office equipment, and office fixtures;
56 (e) Office buildings and warehouses;
57 (f) Roundhouses and workshops;
58 (g) Land and buildings not assessed as distributable property;
59 (h) Communication equipment not used for control of the movement of
60 passengers and freight.

61 2. All annual reports, and any addenda thereto, filed with the commission
62 shall be considered proprietary documents and shall be accessible only to the
63 commission and its staff for internal use only. Any person who violates the
64 confidentiality requirement of this subsection commits a class A misdemeanor and
65 may be dismissed from their position of employment by the state tax commission
66 without possibility of reinstatement.

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

72 4. The report required by subsection 1 of this section shall be made on
73 forms as prescribed by the state tax commission, and such statements and
74 schedules as are contained in the prescribed report shall be completed in
75 conformity to such instructions and rules as may be prescribed by the state tax
76 commission.

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

82 6. Any reports required by this chapter or chapter 153, RSMo, delivered
83 by United States mail to the proper official or officer designated shall be deemed
84 to be received as of the postmark date stamped on the envelope or other cover in
85 which such report is mailed. In the event any report is sent by registered or
86 certified mail, the date of registration or certification shall be deemed the
87 postmark date. No penalty shall be imposed under this chapter or chapter 153,
88 RSMo, on any company whose reports are delivered by United States mail, if the
89 postmark date stamped on the envelope or other cover containing such reports
90 falls within the prescribed period or on or before the prescribed date, including

91 any extension granted for making the report.

153.030. 1. All bridges over streams dividing this state from any other
2 state owned, used, leased or otherwise controlled by any person, corporation,
3 railroad company or joint stock company, and all bridges across or over navigable
4 streams within this state, where the charge is made for crossing the same, which
5 are now constructed, which are in the course of construction, or which shall
6 hereafter be constructed, and all property, real and tangible personal, owned,
7 used, leased or otherwise controlled by telegraph, telephone, electric power and
8 light companies, electric transmission lines, pipeline companies and express
9 companies shall be subject to taxation for state, county, municipal and other local
10 purposes to the same extent as the property of private persons.

11 2. And taxes levied thereon shall be levied and collected in the manner
12 as is now or may hereafter be provided by law for the taxation of railroad
13 property in this state, and county commissions, county boards of equalization and
14 the state tax commission are hereby required to perform the same duties and are
15 given the same powers, including punitive powers, in assessing, equalizing and
16 adjusting the taxes on the property set forth in this section as the county
17 commissions and boards of equalization and state tax commission have or may
18 hereafter be empowered with, in assessing, equalizing, and adjusting the taxes
19 on railroad property; and an authorized officer of any such bridge, telegraph,
20 telephone, electric power and light companies, electric transmission lines, pipeline
21 companies, or express company or the owner of any such toll bridge, is hereby
22 required to render reports of the property of such bridge, telegraph, telephone,
23 electric power and light companies, electric transmission lines, pipeline
24 companies, or express companies in like manner as the authorized officer of the
25 railroad company is now or may hereafter be required to render for the taxation
26 of railroad property.

27 3. On or before the fifteenth day of April in the year 1946 and each year
28 thereafter an authorized officer of each such company shall furnish the state tax
29 commission and county clerks a report, duly subscribed and sworn to by such
30 authorized officer, which is like in nature and purpose to the reports required of
31 railroads under chapter 151, RSMo, showing the full amount of all real and
32 tangible personal property owned, used, leased or otherwise controlled by each
33 such company on January first of the year in which the report is due. **Upon**
34 **written request from any school district established pursuant to**
35 **Chapter 162 RSMo, bridge and utility companies shall furnish such**

36 school district a written report, which may be in letter form, within
37 thirty days of receipt of such request, setting out in detail the full
38 amount of all real and tangible personal property owned, used, leased,
39 or otherwise controlled by such companies within the boundary of the
40 school district, and the value of said property as determined by the
41 state tax commission thereby to determine the total value of the
42 property of the bridge or utility company within the school district.

43 4. If any telephone company assessed pursuant to chapter 153 has a
44 microwave relay station or stations in a county in which it has no wire mileage
45 but has wire mileage in another county, then, for purposes of apportioning the
46 assessed value of the distributable property of such companies, the straight line
47 distance between such microwave relay stations shall constitute miles of wire. In
48 the event that any public utility company assessed pursuant to this chapter has
49 no distributable property which physically traverses the counties in which it
50 operates, then the assessed value of the distributable property of such company
51 shall be apportioned to the physical location of the distributable property.

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