

SENATE COMMITTEE SUBSTITUTE FOR
SENATE CONCURRENT RESOLUTIONS NOS. 35 and 32

Relating to the disapproval of the Missouri State Tax Commission's recommendations regarding the value for each grade of agricultural and horticultural land based on productive capability.

WHEREAS, the State Tax Commission is required pursuant to section 137.021 of the Revised Statutes of Missouri to biannually promulgate by regulation a value based upon productive capability for each grade of agricultural and horticultural land; and

WHEREAS, on December 21, 2009, the State Tax Commission filed with the Secretary of State a proposed amendment to 12 CSR 30-4.010 relating to agricultural land productive values; and

WHEREAS, the proposed amendment to 12 CSR 30-4.010 increases the values of various agricultural land grades beyond the level which the General Assembly considers to be fair and reasonable; and

WHEREAS, section 137.021 of the Revised Statutes of Missouri permits the General Assembly to disapprove, within the first sixty days of the regular session, the promulgated agricultural values:

NOW THEREFORE BE IT RESOLVED that the members of the Missouri Senate, Ninety-fifth General Assembly, Second Regular Session, the House of Representatives concurring therein, that the members of the General Assembly disapprove of the new agricultural land productive values contained in the proposed amendment to 12 CSR 30-4.010 and that the State Tax Commission shall continue to use values set forth in the most recent preceding regulation promulgated under section 137.021 of the Revised Statutes of Missouri; and

BE IT FURTHER RESOLVED that the Secretary of the Missouri Senate be instructed to prepare properly inscribed copies of this resolution for Governor Jay Nixon and the Missouri State Tax Commission.

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