

SENATE CONCURRENT RESOLUTION NO. 51

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, Section 137.021, RSMo, provides that on or before December thirty-first of each odd-numbered year the State Tax Commission is required to promulgate by regulation a value for each grade of agricultural and horticultural land based on productive capability; and

Whereas, the State Tax Commission, in accordance with Section 137.021, RSMo, did on December 29, 2015, propose a value for each of the eight grades of agricultural and horticultural land for the 2017 and 2018 assessment years, with changes to grades 1 through 4; and

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

Whereas, Section 137.021, RSMo, permits the General Assembly to disapprove within the first sixty days of the next Regular Session of the General Assembly the agricultural and horticultural values as proposed by the State Tax Commission:

Now Therefore Be It Resolved that the members of the Missouri Senate, Ninety-eighth General Assembly, Second Regular Session, the House of Representatives concurring therein, hereby disapprove the new agricultural land productive values contained in the proposed amendment to 12 CSR 30-4.010; 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.