

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 311
99TH GENERAL ASSEMBLY

Reported from the Committee on Transportation, Infrastructure and Public Safety, March 16, 2017, with recommendation that the Senate Committee Substitute do pass.

1334S.02C

ADRIANE D. CROUSE, Secretary.

AN ACT

To repeal section 137.095, RSMo, and to enact in lieu thereof one new section relating to property tax for vehicles traveling in interstate commerce.

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

Section A. Section 137.095, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 137.095, to read as follows:

137.095. 1. The real and tangible personal property of all corporations
2 operating in any county in the state of Missouri and in the City of St. Louis, and
3 subject to assessment by county or township assessors, shall be assessed and
4 taxed in the county in which the property is situated on the first day of January
5 of the year for which the taxes are assessed, and every general or business
6 corporation having or owning tangible personal property on the first day of
7 January in each year, which is situated in any other county than the one in which
8 the corporation is located, shall make return to the assessor of the county or
9 township where the property is situated, in the same manner as other tangible
10 personal property is required by law to be returned, except that all motor vehicles
11 which are the property of the corporation and which are subject to regulation
12 under chapter 390 shall be assessed for tax purposes in the county in which the
13 motor vehicles are based.

14 2. For the purposes of subsection 1 of this section, the term "based" means
15 the place where the vehicle is most frequently dispatched, garaged, serviced,
16 maintained, operated or otherwise controlled, except that leased passenger
17 vehicles shall be assessed at the residence of the driver or, if the residence of the
18 driver is unknown, at the location of the lessee.

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

19 3. The assessed valuation of any tractor or trailer as defined in section
20 301.010 owned by a corporation and used in [interstate] **interjurisdictional**
21 commerce must be apportioned to Missouri based on the ratio of miles traveled
22 in this state to miles traveled in [the United States in interstate]
23 **interjurisdictional** commerce during the preceding tax year or on the basis of
24 the most recent annual mileage figures available **regardless of the state in**
25 **which the International Registration Plan fleet under which such**
26 **tractor or trailer operates or maintains its base jurisdiction. Where**
27 **historical distance records are unavailable, the average per vehicle**
28 **distance chart as described in section 320 of the International**
29 **Registration Plan and which is provided to counties by department of**
30 **transportation carrier services, or any other reasonable source of**
31 **distance data, may be used.**

✓

Bill

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