

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/SCS/House Bill No. 255, Page 173, Section 94.705, Line 25

of said page, by inserting after all of said line the following:

"137.073. 1. As used in this section, the following terms mean:

(1) "General reassessment", changes in value, entered in the assessor's books, of a substantial portion of the parcels of real property within a county resulting wholly or partly from reappraisal of value or other actions of the assessor or county equalization body or ordered by the state tax commission or any court;

(2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax rate authorized by election, including bond interest and sinking fund;

(3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year pursuant to subsection 2 of section 163.021, less all adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This

1 is the maximum tax rate that may be levied, unless a higher tax  
2 rate ceiling is approved by voters of the political subdivision  
3 as provided in this section;

4 (4) "Tax revenue", when referring to the previous year,  
5 means the actual receipts from ad valorem levies on all classes  
6 of property, including state-assessed property, in the  
7 immediately preceding fiscal year of the political subdivision,  
8 plus an allowance for taxes billed but not collected in the  
9 fiscal year and plus an additional allowance for the revenue  
10 which would have been collected from property which was annexed  
11 by such political subdivision but which was not previously used  
12 in determining tax revenue pursuant to this section. The term  
13 "tax revenue" shall not include any receipts from ad valorem  
14 levies on any property of a railroad corporation or a public  
15 utility, as these terms are defined in section 386.020, which  
16 were assessed by the assessor of a county or city in the previous  
17 year but are assessed by the state tax commission in the current  
18 year. All school districts and those counties levying sales  
19 taxes pursuant to chapter 67 shall include in the calculation of  
20 tax revenue an amount equivalent to that by which they reduced  
21 property tax levies as a result of sales tax pursuant to section  
22 67.505 and section 164.013 [or as excess home dock city or county  
23 fees as provided in subsection 4 of section 313.820] in the  
24 immediately preceding fiscal year but not including any amount  
25 calculated to adjust for prior years. For purposes of political  
26 subdivisions which were authorized to levy a tax in the prior  
27 year but which did not levy such tax or levied a reduced rate,  
28 the term "tax revenue", as used in relation to the revision of  
29 tax levies mandated by law, shall mean the revenues equal to the

1 amount that would have been available if the voluntary rate  
2 reduction had not been made.

3 2. Whenever changes in assessed valuation are entered in  
4 the assessor's books for any personal property, in the aggregate,  
5 or for any subclass of real property as such subclasses are  
6 established in Section 4(b) of Article X of the Missouri  
7 Constitution and defined in section 137.016, the county clerk in  
8 all counties and the assessor of St. Louis City shall notify each  
9 political subdivision wholly or partially within the county or  
10 St. Louis City of the change in valuation of each subclass of  
11 real property, individually, and personal property, in the  
12 aggregate, exclusive of new construction and improvements. All  
13 political subdivisions shall immediately revise the applicable  
14 rates of levy for each purpose for each subclass of real  
15 property, individually, and personal property, in the aggregate,  
16 for which taxes are levied to the extent necessary to produce  
17 from all taxable property, exclusive of new construction and  
18 improvements, substantially the same amount of tax revenue as was  
19 produced in the previous year for each subclass of real property,  
20 individually, and personal property, in the aggregate, except  
21 that the rate shall not exceed the greater of the most recent  
22 voter-approved rate or the most recent voter-approved rate as  
23 adjusted under subdivision (2) of subsection 5 of this section.  
24 Any political subdivision that has received approval from voters  
25 for a tax increase after August 27, 2008, may levy a rate to  
26 collect substantially the same amount of tax revenue as the  
27 amount of revenue that would have been derived by applying the  
28 voter-approved increased tax rate ceiling to the total assessed  
29 valuation of the political subdivision as most recently certified

1 by the city or county clerk on or before the date of the election  
2 in which such increase is approved, increased by the percentage  
3 increase in the consumer price index, as provided by law, except  
4 that the rate shall not exceed the greater of the most recent  
5 voter-approved rate or the most recent voter-approved rate as  
6 adjusted under subdivision (2) of subsection 5 of this section.  
7 Such tax revenue shall not include any receipts from ad valorem  
8 levies on any real property which was assessed by the assessor of  
9 a county or city in such previous year but is assessed by the  
10 assessor of a county or city in the current year in a different  
11 subclass of real property. Where the taxing authority is a  
12 school district for the purposes of revising the applicable rates  
13 of levy for each subclass of real property, the tax revenues from  
14 state-assessed railroad and utility property shall be apportioned  
15 and attributed to each subclass of real property based on the  
16 percentage of the total assessed valuation of the county that  
17 each subclass of real property represents in the current taxable  
18 year. As provided in Section 22 of Article X of the  
19 constitution, a political subdivision may also revise each levy  
20 to allow for inflationary assessment growth occurring within the  
21 political subdivision. The inflationary growth factor for any  
22 such subclass of real property or personal property shall be  
23 limited to the actual assessment growth in such subclass or  
24 class, exclusive of new construction and improvements, and  
25 exclusive of the assessed value on any real property which was  
26 assessed by the assessor of a county or city in the current year  
27 in a different subclass of real property, but not to exceed the  
28 consumer price index or five percent, whichever is lower. Should  
29 the tax revenue of a political subdivision from the various tax

1 rates determined in this subsection be different than the tax  
2 revenue that would have been determined from a single tax rate as  
3 calculated pursuant to the method of calculation in this  
4 subsection prior to January 1, 2003, then the political  
5 subdivision shall revise the tax rates of those subclasses of  
6 real property, individually, and/or personal property, in the  
7 aggregate, in which there is a tax rate reduction, pursuant to  
8 the provisions of this subsection. Such revision shall yield an  
9 amount equal to such difference and shall be apportioned among  
10 such subclasses of real property, individually, and/or personal  
11 property, in the aggregate, based on the relative assessed  
12 valuation of the class or subclasses of property experiencing a  
13 tax rate reduction. Such revision in the tax rates of each class  
14 or subclass shall be made by computing the percentage of current  
15 year adjusted assessed valuation of each class or subclass with a  
16 tax rate reduction to the total current year adjusted assessed  
17 valuation of the class or subclasses with a tax rate reduction,  
18 multiplying the resulting percentages by the revenue difference  
19 between the single rate calculation and the calculations pursuant  
20 to this subsection and dividing by the respective adjusted  
21 current year assessed valuation of each class or subclass to  
22 determine the adjustment to the rate to be levied upon each class  
23 or subclass of property. The adjustment computed herein shall be  
24 multiplied by one hundred, rounded to four decimals in the manner  
25 provided in this subsection, and added to the initial rate  
26 computed for each class or subclass of property. For school  
27 districts that levy separate tax rates on each subclass of real  
28 property and personal property in the aggregate, if voters  
29 approved a ballot before January 1, 2011, that presented separate

1 stated tax rates to be applied to the different subclasses of  
2 real property and personal property in the aggregate, or  
3 increases the separate rates that may be levied on the different  
4 subclasses of real property and personal property in the  
5 aggregate by different amounts, the tax rate that shall be used  
6 for the single tax rate calculation shall be a blended rate,  
7 calculated in the manner provided under subdivision (1) of  
8 subsection 6 of this section. Notwithstanding any provision of  
9 this subsection to the contrary, no revision to the rate of levy  
10 for personal property shall cause such levy to increase over the  
11 levy for personal property from the prior year.

12 3. (1) Where the taxing authority is a school district, it  
13 shall be required to revise the rates of levy to the extent  
14 necessary to produce from all taxable property, including  
15 state-assessed railroad and utility property, which shall be  
16 separately estimated in addition to other data required in  
17 complying with section 164.011, substantially the amount of tax  
18 revenue permitted in this section. In the year following tax  
19 rate reduction, the tax rate ceiling may be adjusted to offset  
20 such district's reduction in the apportionment of state school  
21 moneys due to its reduced tax rate. However, in the event any  
22 school district, in calculating a tax rate ceiling pursuant to  
23 this section, requiring the estimating of effects of  
24 state-assessed railroad and utility valuation or loss of state  
25 aid, discovers that the estimates used result in receipt of  
26 excess revenues, which would have required a lower rate if the  
27 actual information had been known, the school district shall  
28 reduce the tax rate ceiling in the following year to compensate  
29 for the excess receipts, and the recalculated rate shall become

1 the tax rate ceiling for purposes of this section.

2 (2) For any political subdivision which experiences a  
3 reduction in the amount of assessed valuation relating to a prior  
4 year, due to decisions of the state tax commission or a court  
5 pursuant to sections 138.430 to 138.433, or due to clerical  
6 errors or corrections in the calculation or recordation of any  
7 assessed valuation:

8 (a) Such political subdivision may revise the tax rate  
9 ceiling for each purpose it levies taxes to compensate for the  
10 reduction in assessed value occurring after the political  
11 subdivision calculated the tax rate ceiling for the particular  
12 subclass of real property or for personal property, in the  
13 aggregate, in a prior year. Such revision by the political  
14 subdivision shall be made at the time of the next calculation of  
15 the tax rate for the particular subclass of real property or for  
16 personal property, in the aggregate, after the reduction in  
17 assessed valuation has been determined and shall be calculated in  
18 a manner that results in the revised tax rate ceiling being the  
19 same as it would have been had the corrected or finalized  
20 assessment been available at the time of the prior calculation;

21 (b) In addition, for up to three years following the  
22 determination of the reduction in assessed valuation as a result  
23 of circumstances defined in this subdivision, such political  
24 subdivision may levy a tax rate for each purpose it levies taxes  
25 above the revised tax rate ceiling provided in paragraph (a) of  
26 this subdivision to recoup any revenues it was entitled to  
27 receive had the corrected or finalized assessment been available  
28 at the time of the prior calculation.

29 4. (1) In order to implement the provisions of this

1 section and Section 22 of Article X of the Constitution of  
2 Missouri, the term improvements shall apply to both real and  
3 personal property. In order to determine the value of new  
4 construction and improvements, each county assessor shall  
5 maintain a record of real property valuations in such a manner as  
6 to identify each year the increase in valuation for each  
7 political subdivision in the county as a result of new  
8 construction and improvements. The value of new construction and  
9 improvements shall include the additional assessed value of all  
10 improvements or additions to real property which were begun after  
11 and were not part of the prior year's assessment, except that the  
12 additional assessed value of all improvements or additions to  
13 real property which had been totally or partially exempt from ad  
14 valorem taxes [pursuant to] under sections 68.010 to 68.075,  
15 sections 99.300 to 99.660, sections 99.800 to 99.865, sections  
16 100.010 to 100.620, sections 135.200 to 135.255, [and] section  
17 353.110, or any other provision of law providing for the total or  
18 partial exemption of ad valorem taxes shall be included in the  
19 value of new construction and improvements when the property  
20 becomes totally or partially subject to assessment and payment of  
21 all ad valorem taxes. The aggregate increase in valuation of  
22 personal property for the current year over that of the previous  
23 year is the equivalent of the new construction and improvements  
24 factor for personal property. Notwithstanding any opt-out  
25 implemented pursuant to subsection 15 of section 137.115, the  
26 assessor shall certify the amount of new construction and  
27 improvements and the amount of assessed value on any real  
28 property which was assessed by the assessor of a county or city  
29 in such previous year but is assessed by the assessor of a county

1 or city in the current year in a different subclass of real  
2 property separately for each of the three subclasses of real  
3 property for each political subdivision to the county clerk in  
4 order that political subdivisions shall have this information for  
5 the purpose of calculating tax rates pursuant to this section and  
6 Section 22, Article X, Constitution of Missouri. In addition,  
7 the state tax commission shall certify each year to each county  
8 clerk the increase in the general price level as measured by the  
9 Consumer Price Index for All Urban Consumers for the United  
10 States, or its successor publications, as defined and officially  
11 reported by the United States Department of Labor, or its  
12 successor agency. The state tax commission shall certify the  
13 increase in such index on the latest twelve-month basis available  
14 on February first of each year over the immediately preceding  
15 prior twelve-month period in order that political subdivisions  
16 shall have this information available in setting their tax rates  
17 according to law and Section 22 of Article X of the Constitution  
18 of Missouri. For purposes of implementing the provisions of this  
19 section and Section 22 of Article X of the Missouri Constitution,  
20 the term "property" means all taxable property, including  
21 state-assessed property.

22 (2) Each political subdivision required to revise rates of  
23 levy pursuant to this section or Section 22 of Article X of the  
24 Constitution of Missouri shall calculate each tax rate it is  
25 authorized to levy and, in establishing each tax rate, shall  
26 consider each provision for tax rate revision provided in this  
27 section and Section 22 of Article X of the Constitution of  
28 Missouri, separately and without regard to annual tax rate  
29 reductions provided in section 67.505 and section 164.013. Each

1 political subdivision shall set each tax rate it is authorized to  
2 levy using the calculation that produces the lowest tax rate  
3 ceiling. It is further the intent of the general assembly,  
4 pursuant to the authority of Section 10(c) of Article X of the  
5 Constitution of Missouri, that the provisions of such section be  
6 applicable to tax rate revisions mandated pursuant to Section 22  
7 of Article X of the Constitution of Missouri as to reestablishing  
8 tax rates as revised in subsequent years, enforcement provisions,  
9 and other provisions not in conflict with Section 22 of Article X  
10 of the Constitution of Missouri. Annual tax rate reductions  
11 provided in section 67.505 and section 164.013 shall be applied  
12 to the tax rate as established pursuant to this section and  
13 Section 22 of Article X of the Constitution of Missouri, unless  
14 otherwise provided by law.

15 5. (1) In all political subdivisions, the tax rate ceiling  
16 established pursuant to this section shall not be increased  
17 unless approved by a vote of the people. Approval of the higher  
18 tax rate shall be by at least a majority of votes cast. When a  
19 proposed higher tax rate requires approval by more than a simple  
20 majority pursuant to any provision of law or the constitution,  
21 the tax rate increase must receive approval by at least the  
22 majority required.

23 (2) When voters approve an increase in the tax rate, the  
24 amount of the increase shall be added to the tax rate ceiling as  
25 calculated pursuant to this section to the extent the total rate  
26 does not exceed any maximum rate prescribed by law. If a ballot  
27 question presents a stated tax rate for approval rather than  
28 describing the amount of increase in the question, the stated tax  
29 rate approved shall be adjusted as provided in this section and,

1 so adjusted, shall be the current tax rate ceiling. The  
2 increased tax rate ceiling as approved shall be adjusted such  
3 that when applied to the current total assessed valuation of the  
4 political subdivision, excluding new construction and  
5 improvements since the date of the election approving such  
6 increase, the revenue derived from the adjusted tax rate ceiling  
7 is equal to the sum of: the amount of revenue which would have  
8 been derived by applying the voter-approved increased tax rate  
9 ceiling to total assessed valuation of the political subdivision,  
10 as most recently certified by the city or county clerk on or  
11 before the date of the election in which such increase is  
12 approved, increased by the percentage increase in the consumer  
13 price index, as provided by law. Such adjusted tax rate ceiling  
14 may be applied to the total assessed valuation of the political  
15 subdivision at the setting of the next tax rate. If a ballot  
16 question presents a phased-in tax rate increase, upon voter  
17 approval, each tax rate increase shall be adjusted in the manner  
18 prescribed in this section to yield the sum of: the amount of  
19 revenue that would be derived by applying such voter-approved  
20 increased rate to the total assessed valuation, as most recently  
21 certified by the city or county clerk on or before the date of  
22 the election in which such increase was approved, increased by  
23 the percentage increase in the consumer price index, as provided  
24 by law, from the date of the election to the time of such  
25 increase and, so adjusted, shall be the current tax rate ceiling.

26 (3) The governing body of any political subdivision may  
27 levy a tax rate lower than its tax rate ceiling and may, in a  
28 nonreassessment year, increase that lowered tax rate to a level  
29 not exceeding the tax rate ceiling without voter approval in the

1 manner provided under subdivision (4) of this subsection.  
2 Nothing in this section shall be construed as prohibiting a  
3 political subdivision from voluntarily levying a tax rate lower  
4 than that which is required under the provisions of this section  
5 or from seeking voter approval of a reduction to such political  
6 subdivision's tax rate ceiling.

7 (4) In a year of general reassessment, a governing body  
8 whose tax rate is lower than its tax rate ceiling shall revise  
9 its tax rate pursuant to the provisions of subsection 4 of this  
10 section as if its tax rate was at the tax rate ceiling. In a  
11 year following general reassessment, if such governing body  
12 intends to increase its tax rate, the governing body shall  
13 conduct a public hearing, and in a public meeting it shall adopt  
14 an ordinance, resolution, or policy statement justifying its  
15 action prior to setting and certifying its tax rate. The  
16 provisions of this subdivision shall not apply to any political  
17 subdivision which levies a tax rate lower than its tax rate  
18 ceiling solely due to a reduction required by law resulting from  
19 sales tax collections. The provisions of this subdivision shall  
20 not apply to any political subdivision which has received voter  
21 approval for an increase to its tax rate ceiling subsequent to  
22 setting its most recent tax rate.

23 6. (1) For the purposes of calculating state aid for  
24 public schools pursuant to section 163.031, each taxing authority  
25 which is a school district shall determine its proposed tax rate  
26 as a blended rate of the classes or subclasses of property. Such  
27 blended rate shall be calculated by first determining the total  
28 tax revenue of the property within the jurisdiction of the taxing  
29 authority, which amount shall be equal to the sum of the products

1 of multiplying the assessed valuation of each class and subclass  
2 of property by the corresponding tax rate for such class or  
3 subclass, then dividing the total tax revenue by the total  
4 assessed valuation of the same jurisdiction, and then multiplying  
5 the resulting quotient by a factor of one hundred. Where the  
6 taxing authority is a school district, such blended rate shall  
7 also be used by such school district for calculating revenue from  
8 state-assessed railroad and utility property as defined in  
9 chapter 151 and for apportioning the tax rate by purpose.

10 (2) Each taxing authority proposing to levy a tax rate in  
11 any year shall notify the clerk of the county commission in the  
12 county or counties where the tax rate applies of its tax rate  
13 ceiling and its proposed tax rate. Each taxing authority shall  
14 express its proposed tax rate in a fraction equal to the nearest  
15 one-tenth of a cent, unless its proposed tax rate is in excess of  
16 one dollar, then one/one-hundredth of a cent. If a taxing  
17 authority shall round to one/one-hundredth of a cent, it shall  
18 round up a fraction greater than or equal to five/one-thousandth  
19 of one cent to the next higher one/one-hundredth of a cent; if a  
20 taxing authority shall round to one-tenth of a cent, it shall  
21 round up a fraction greater than or equal to five/one-hundredths  
22 of a cent to the next higher one-tenth of a cent. Any taxing  
23 authority levying a property tax rate shall provide data, in such  
24 form as shall be prescribed by the state auditor by rule,  
25 substantiating such tax rate complies with Missouri law. All  
26 forms for the calculation of rates pursuant to this section shall  
27 be promulgated as a rule and shall not be incorporated by  
28 reference. The state auditor shall promulgate rules for any and  
29 all forms for the calculation of rates pursuant to this section

1 which do not currently exist in rule form or that have been  
2 incorporated by reference. In addition, each taxing authority  
3 proposing to levy a tax rate for debt service shall provide data,  
4 in such form as shall be prescribed by the state auditor by rule,  
5 substantiating the tax rate for debt service complies with  
6 Missouri law. A tax rate proposed for annual debt service  
7 requirements will be prima facie valid if, after making the  
8 payment for which the tax was levied, bonds remain outstanding  
9 and the debt fund reserves do not exceed the following year's  
10 payments. The county clerk shall keep on file and available for  
11 public inspection all such information for a period of three  
12 years. The clerk shall, within three days of receipt, forward a  
13 copy of the notice of a taxing authority's tax rate ceiling and  
14 proposed tax rate and any substantiating data to the state  
15 auditor. The state auditor shall, within fifteen days of the  
16 date of receipt, examine such information and return to the  
17 county clerk his or her findings as to compliance of the tax rate  
18 ceiling with this section and as to compliance of any proposed  
19 tax rate for debt service with Missouri law. If the state  
20 auditor believes that a taxing authority's proposed tax rate does  
21 not comply with Missouri law, then the state auditor's findings  
22 shall include a recalculated tax rate, and the state auditor may  
23 request a taxing authority to submit documentation supporting  
24 such taxing authority's proposed tax rate. The county clerk  
25 shall immediately forward a copy of the auditor's findings to the  
26 taxing authority and shall file a copy of the findings with the  
27 information received from the taxing authority. The taxing  
28 authority shall have fifteen days from the date of receipt from  
29 the county clerk of the state auditor's findings and any request

1 for supporting documentation to accept or reject in writing the  
2 rate change certified by the state auditor and to submit all  
3 requested information to the state auditor. A copy of the taxing  
4 authority's acceptance or rejection and any information submitted  
5 to the state auditor shall also be mailed to the county clerk.  
6 If a taxing authority rejects a rate change certified by the  
7 state auditor and the state auditor does not receive supporting  
8 information which justifies the taxing authority's original or  
9 any subsequent proposed tax rate, then the state auditor shall  
10 refer the perceived violations of such taxing authority to the  
11 attorney general's office and the attorney general is authorized  
12 to obtain injunctive relief to prevent the taxing authority from  
13 levying a violative tax rate.

14 (3) In the event that the taxing authority incorrectly  
15 completes the forms created and promulgated under subdivision (2)  
16 of this subsection, or makes a clerical error, the taxing  
17 authority may submit amended forms with an explanation for the  
18 needed changes. If such amended forms are filed under  
19 regulations prescribed by the state auditor, the state auditor  
20 shall take into consideration such amended forms for the purposes  
21 of this subsection.

22 7. No tax rate shall be extended on the tax rolls by the  
23 county clerk unless the political subdivision has complied with  
24 the foregoing provisions of this section.

25 8. Whenever a taxpayer has cause to believe that a taxing  
26 authority has not complied with the provisions of this section,  
27 the taxpayer may make a formal complaint with the prosecuting  
28 attorney of the county. Where the prosecuting attorney fails to  
29 bring an action within ten days of the filing of the complaint,

1 the taxpayer may bring a civil action pursuant to this section  
2 and institute an action as representative of a class of all  
3 taxpayers within a taxing authority if the class is so numerous  
4 that joinder of all members is impracticable, if there are  
5 questions of law or fact common to the class, if the claims or  
6 defenses of the representative parties are typical of the claims  
7 or defenses of the class, and if the representative parties will  
8 fairly and adequately protect the interests of the class. In any  
9 class action maintained pursuant to this section, the court may  
10 direct to the members of the class a notice to be published at  
11 least once each week for four consecutive weeks in a newspaper of  
12 general circulation published in the county where the civil  
13 action is commenced and in other counties within the jurisdiction  
14 of a taxing authority. The notice shall advise each member that  
15 the court will exclude him or her from the class if he or she so  
16 requests by a specified date, that the judgment, whether  
17 favorable or not, will include all members who do not request  
18 exclusion, and that any member who does not request exclusion  
19 may, if he or she desires, enter an appearance. In any class  
20 action brought pursuant to this section, the court, in addition  
21 to the relief requested, shall assess against the taxing  
22 authority found to be in violation of this section the reasonable  
23 costs of bringing the action, including reasonable attorney's  
24 fees, provided no attorney's fees shall be awarded any attorney  
25 or association of attorneys who receive public funds from any  
26 source for their services. Any action brought pursuant to this  
27 section shall be set for hearing as soon as practicable after the  
28 cause is at issue.

29 9. If in any action, including a class action, the court

1 issues an order requiring a taxing authority to revise the tax  
2 rates as provided in this section or enjoins a taxing authority  
3 from the collection of a tax because of its failure to revise the  
4 rate of levy as provided in this section, any taxpayer paying his  
5 or her taxes when an improper rate is applied has erroneously  
6 paid his or her taxes in part, whether or not the taxes are paid  
7 under protest as provided in section 139.031 or otherwise  
8 contested. The part of the taxes paid erroneously is the  
9 difference in the amount produced by the original levy and the  
10 amount produced by the revised levy. The township or county  
11 collector of taxes or the collector of taxes in any city shall  
12 refund the amount of the tax erroneously paid. The taxing  
13 authority refusing to revise the rate of levy as provided in this  
14 section shall make available to the collector all funds necessary  
15 to make refunds pursuant to this subsection. No taxpayer shall  
16 receive any interest on any money erroneously paid by him or her  
17 pursuant to this subsection. Effective in the 1994 tax year,  
18 nothing in this section shall be construed to require a taxing  
19 authority to refund any tax erroneously paid prior to or during  
20 the third tax year preceding the current tax year.

21 10. Any rule or portion of a rule, as that term is defined  
22 in section 536.010, that is created under the authority delegated  
23 in this section shall become effective only if it complies with  
24 and is subject to all of the provisions of chapter 536 and, if  
25 applicable, section 536.028. This section and chapter 536 are  
26 nonseverable and if any of the powers vested with the general  
27 assembly pursuant to chapter 536 to review, to delay the  
28 effective date, or to disapprove and annul a rule are  
29 subsequently held unconstitutional, then the grant of rulemaking

1 authority and any rule proposed or adopted after August 28, 2004,  
2 shall be invalid and void."; and

3 Further amend said bill, page 418, section C, line 2 of said  
4 page, by inserting after all of said line the following:

5 "Section D. The repeal and reenactment of section 137.073  
6 of this act shall become effective July 1, 2020."; and

7 Further amend the title and enacting clause accordingly.