

FIRST EXTRAORDINARY SESSION OF THE
FIRST REGULAR SESSION

SENATE BILL NO. 19

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHROER.

3316S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 138.190 and 138.200, RSMo, and to enact in lieu thereof two new sections relating to the state tax commission.

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

Section A. Sections 138.190 and 138.200, RSMo, are
2 repealed and two new sections enacted in lieu thereof, to be
3 known as sections 138.190 and 138.200, to read as follows:

138.190. **1.** There is hereby created within the state
2 department of revenue a commission to be known and
3 designated as the "State Tax Commission". The director of
4 revenue shall have no supervision, authority or control over
5 such actions or decisions of the state tax commission as
6 relates to its duties prescribed by law. The state tax
7 commission shall be composed of three members, chosen from
8 the two major political parties, who shall be appointed by
9 the governor, with the advice and consent of the senate, one
10 of whom shall be designated chairman, and to hold office for
11 staggered terms of six years; provided, however, that of
12 members first appointed, one member shall be appointed for a
13 term of two years, one member for a term of four years, and
14 one member for a term of six years. Each commissioner shall
15 hold office until his successor shall qualify.

16 **2. (1) Beginning January 1, 2026, upon the expiration**
17 **of the term of a member of the state tax commission, in lieu**

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

18 of an appointment by the governor pursuant to subsection 1
19 of this section, the vacancy on the state tax commission
20 shall be filled at the next general election day by a vote
21 of the people.

22 (2) Members elected to the state tax commission
23 pursuant to this subsection shall serve two year terms, and
24 no person shall serve as a member for more than six terms.
25 Each commissioner elected pursuant to this subsection shall
26 hold office until his or her successor shall qualify.

138.200. 1. Each commissioner shall be a qualified
2 voter and taxpayer and resident of the state for at least
3 five years next preceding his appointment. [At all times
4 the state tax commission shall be so constituted that not
5 more than two members shall be of the same political party.]

6 2. In the event of a vacancy occurring [while the
7 general assembly is not in session], the governor may
8 appoint a temporary member of the commission to serve until
9 such time as a permanent [appointment can be made with the
10 advice and consent of the senate] **successor is elected**
11 **pursuant to subsection 2 of section 138.190.**

12 3. Each commissioner shall devote his full time and
13 efforts to the discharge of his duties and shall not accept
14 any private employment of any kind or nature while serving
15 on the commission nor hold any other office under the laws
16 of this state, or any city, or county, or city and county,
17 in this state, nor any office under the government of the
18 United States.

19 4. No commissioner or employee of the commission shall
20 hold any position of profit, engage in any occupation or
21 business interfering with, or inconsistent with, his duties
22 as commissioner or employee. No person is eligible to
23 appointment or shall hold the office of commissioner, or be

24 appointed by the commission, or hold any office or position
25 under the commission, who holds any official office or
26 position or who is a stockholder or who is in any wise
27 pecuniarily interested in any common carrier, public
28 utility, or any other corporation whose original assessment
29 is made by the commission, as provided by this chapter. The
30 words "original assessment" as used herein shall not be held
31 or construed to include the assessment of corporation
32 franchise tax.

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