

# SENATE BILL NO. 1522

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR NICOLA.

6461S.011

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 137.115, 138.060, 138.135, 138.434, and 139.031, RSMo, and to enact in lieu thereof six new sections relating to property taxes.

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

Section A. Sections 137.115, 138.060, 138.135, 138.434,  
2 and 139.031, RSMo, are repealed and six new sections enacted in  
3 lieu thereof, to be known as sections 137.115, 137.132, 138.060,  
4 138.135, 138.434, and 139.031, to read as follows:

137.115. 1. All other laws to the contrary  
2 notwithstanding, the assessor or the assessor's deputies in  
3 all counties of this state including the City of St. Louis  
4 shall annually make a list of all real and tangible personal  
5 property taxable in the assessor's city, county, town or  
6 district. Except as otherwise provided in subsection 3 of  
7 this section and section 137.078, the assessor shall  
8 annually assess all personal property at thirty-three and  
9 one-third percent of its true value in money as of January  
10 first of each calendar year. The assessor shall annually  
11 assess all real property, including any new construction and  
12 improvements to real property, and possessory interests in  
13 real property at the percent of its true value in money set  
14 in subsection 5 of this section. The true value in money of  
15 any possessory interest in real property in subclass (3),  
16 where such real property is on or lies within the ultimate

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

airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior year. The assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its

alternative to the plan to the state tax commission by February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

(1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and

(2) The purchase prices from sales of at least three comparable properties and the address or location thereof.

81 As used in this subdivision, the word "comparable" means  
82 that:

83 (a) Such sale was closed at a date relevant to the  
84 property valuation; and

85 (b) Such properties are not more than one mile from  
86 the site of the disputed property, except where no similar  
87 properties exist within one mile of the disputed property,  
88 the nearest comparable property shall be used. Such  
89 property shall be within five hundred square feet in size of  
90 the disputed property, and resemble the disputed property in  
91 age, floor plan, number of rooms, and other relevant  
92 characteristics.

93 2. Assessors in each county of this state and the City  
94 of St. Louis may send personal property assessment forms  
95 through the mail.

96 3. The following items of personal property shall each  
97 constitute separate subclasses of tangible personal property  
98 and shall be assessed and valued for the purposes of  
99 taxation at the following percentages of their true value in  
100 money:

101 (1) Grain and other agricultural crops in an  
102 unmanufactured condition, one-half of one percent;

103 (2) Livestock, twelve percent;

104 (3) Farm machinery, twelve percent;

105 (4) Motor vehicles which are eligible for registration  
106 as and are registered as historic motor vehicles pursuant to  
107 section 301.131 and aircraft which are at least twenty-five  
108 years old and which are used solely for noncommercial  
109 purposes and are operated less than two hundred hours per  
110 year or aircraft that are home built from a kit, five  
111 percent;

112 (5) Poultry, twelve percent;

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (7) of section 135.200, twenty-five percent; and

(7) Solar panels, racking systems, inverters, and related solar equipment, components, materials, and supplies installed in connection with solar photovoltaic energy systems, as described in subdivision (46) of subsection 2 of section 144.030, that were constructed and producing solar energy prior to August 9, 2022, five percent.

4. The person listing the property shall enter a true and correct statement of the property, in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the assessor.

5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following percentages of true value:

(a) For real property in subclass (1), nineteen percent;

(b) For real property in subclass (2), twelve percent; and

(c) For real property in subclass (3), thirty-two percent.

(2) A taxpayer may apply to the county assessor, or, if not located within a county, then the assessor of such city, for the reclassification of such taxpayer's real

property if the use or purpose of such real property is changed after such property is assessed under the provisions of this chapter. If the assessor determines that such property shall be reclassified, he or she shall determine the assessment under this subsection based on the percentage of the tax year that such property was classified in each subclassification.

6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For purposes of this section, a manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. For purposes of this section, a manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section 137.750, unless the manufactured home is deemed to be real estate as defined in subsection 7 of section 442.015

and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home is deemed to be real estate as defined in subsection 7 of section 442.015, in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The assessor of each county and each city not within a county shall use a nationally recognized automotive trade publication such as the National Automobile Dealers' Association Official Used Car Guide, Kelley Blue Book, Edmunds, or other similar publication as the recommended guide of information for determining the true value of motor vehicles described in such publication. The state tax commission shall select and make available to all assessors which publication shall be used. The assessor of each county and each city not within a county shall use the trade-in value published in the current October issue of the publication selected by the state tax commission. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications that, in the assessor's

judgment, will fairly estimate the true value in money of the motor vehicle. For motor vehicles with a true value of less than fifty thousand dollars as of January 1, 2025, the assessor shall not assess such motor vehicle for an amount greater than such motor vehicle was assessed in the previous year, provided that such motor vehicle was properly assessed in the previous year.

10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the assessor shall conduct a physical inspection of such property.

11. If a physical inspection is required[, ] pursuant to subsection 10 of this section, the assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days **prior to the physical inspection** to notify the assessor of a request for an interior physical inspection.

12. A physical inspection[, as] required by subsection 10 of this section[, ] **shall be completed prior to July first of the reassessment year and** shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the



owner pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

14. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a county shall exercise this opt-out provision after implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a

year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

15. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 14 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

16. Any portion of real property that is available as reserve for strip, surface, or coal mining for minerals for

305 purposes of excavation for future use or sale to others that  
306 has not been bonded and permitted under chapter 444 shall be  
307 assessed based upon how the real property is currently being  
308 used. Any information provided to a county assessor, state  
309 tax commission, state agency, or political subdivision  
310 responsible for the administration of tax policies shall, in  
311 the performance of its duties, make available all books,  
312 records, and information requested, except such books,  
313 records, and information as are by law declared confidential  
314 in nature, including individually identifiable information  
315 regarding a specific taxpayer or taxpayer's mine property.  
316 For purposes of this subsection, "mine property" shall mean  
317 all real property that is in use or readily available as a  
318 reserve for strip, surface, or coal mining for minerals for  
319 purposes of excavation for current or future use or sale to  
320 others that has been bonded and permitted under chapter 444.

137.132. 1. For the purposes of this section, and in  
2 any appeal alleging a violation thereof, the following terms  
3 shall mean:

4 (1) "Common level of assessment", the ratio of the  
5 total of the assessor's assessed values for all real  
6 property in a subclass, as verified pursuant to section  
7 137.245, to the total of actual true values in money of the  
8 same real property, expressed as a percentage, and measured  
9 by an assessment ratio study;

10 (2) "Individual level of assessment", the ratio of an  
11 assessor's assessed value for an individual parcel of real  
12 property, as verified pursuant to section 137.245, to the  
13 actual true value in money of such real property, expressed  
14 as a percentage.

15 2. The level of assessment of all real property in  
16 subclass (1) or subclass (3), as provided in section

17 137.115, shall be uniform and equal throughout each  
18 subclass. If the common level of assessment in either  
19 subclass is lower than the individual level of assessment of  
20 any parcel in the same subclass, the individual level of  
21 assessment of such parcel shall be lowered to the common  
22 level of assessment for the subclass upon appeal by the  
23 property owner to the local board of equalization, state tax  
24 commission, or circuit court.

25 3. When determining the individual level of assessment  
26 of a parcel of real property, the lesser of the assessor's  
27 appraised value, as verified pursuant to section 137.245, or  
28 the appraised value set by the local board of equalization  
29 shall be presumed to be the actual true value in money for  
30 such real property, absent substantial and persuasive  
31 evidence establishing a lower true value in money.

138.060. 1. The county board of equalization shall,  
2 in a summary way, determine all appeals from the valuation  
3 of property made by the assessor, and shall correct and  
4 adjust the assessment accordingly. There shall be no  
5 presumption that the assessor's valuation is correct. In  
6 any county with a charter form of government with a  
7 population greater than two hundred eighty thousand  
8 inhabitants but less than two hundred eighty-five thousand  
9 inhabitants, in any county with a charter form of government  
10 with greater than one million inhabitants, in any city not  
11 within a county, and in any other county for any property  
12 whose assessed valuation increased at least fifteen percent  
13 from the previous assessment unless the increase is due to  
14 new construction or improvement, the assessor shall have the  
15 burden to prove that the assessor's valuation does not  
16 exceed the true market value of the subject property. In  
17 such county or city, in the event a physical inspection of

the subject property is required by subsection 10 of section 137.115, the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section 137.115. In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section 137.115, the property owner shall prevail on the appeal as a matter of law, **and the assessor's increased assessed valuation shall be void in its entirety, and the previous assessed valuation shall be applied to the property in place of the increased assessed valuation.** At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class charter county or a city not within a county, the assessor shall not advocate nor present evidence advocating a valuation higher than that value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for that assessment period.

2. The county clerk shall keep an accurate record of the proceedings and orders of the board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book according to the orders of such board and the orders of the state tax commission, except that in adding or deducting such percent to each tract or parcel of real estate as required by such board or state tax commission, he shall add or deduct in each case any fractional sum of less than fifty cents, so that the value of any separate tract shall contain no fractions of a dollar.

138.135. 1. Notwithstanding any other provision of law to the contrary, the county assessor of any county of

3 the first classification with a population of at least nine  
4 hundred thousand inhabitants shall not be a member of the  
5 county board of equalization.

6 2. In any county of the first classification with a  
7 population of at least nine hundred thousand inhabitants,  
8 when there is an order of the board of equalization or the  
9 state tax commission, including a settlement order, relating  
10 to the assessment of property, the assessment shall remain  
11 the same for the subsequent even-numbered year unless there  
12 has been new construction or property improvements between  
13 January first of the odd-numbered year and January first of  
14 the following even-numbered year. **However, in the event of**  
15 **a transfer of ownership of real property on or after January**  
16 **first of an even-numbered year, the new owner shall be**  
17 **entitled to appeal the assessed value directly to the state**  
18 **tax commission by no later than December thirty-first of the**  
19 **same year, even if the prior owner appealed the value in the**  
20 **previous odd-numbered year and the appeal resulted in an**  
21 **order of the board of equalization or state tax commission.**  
22 **In any such appeal by a new owner, the state tax commission**  
23 **shall have authority to lower the assessed value for the**  
24 **even-numbered year.**

25 3. In any county of the first classification with a  
26 population of at least nine hundred thousand inhabitants,  
27 when a hearing is conducted by the board of equalization  
28 pursuant to this chapter, if the property owner requests to  
29 be heard by a majority of the board of equalization, and a  
30 majority of the board of equalization is not in attendance  
31 for any reason, the position of the property owner shall  
32 prevail without further action.

138.434. **In** any first class charter county or a city  
2 not within a county [may require by ordinance or charter the

3 reimbursement to], a taxpayer [for the amount of just and  
4 reasonable appraisal costs, attorney fees and court costs]  
5 **shall be entitled to an award of all attorney's fees and**  
6 **costs of litigation** resulting from an evidentiary hearing  
7 before the state tax commission or a court of competent  
8 jurisdiction, **including, but not limited to, attorney's**  
9 **fees, appraisal costs, witness fees, and court costs,**  
10 **whether paid directly by the taxpayer or paid by an**  
11 **attorney, tax agent, or other third party,** if such appeal  
12 results in a final decision reducing the appraised value of  
13 residential property by at least fifteen percent or the  
14 appraised value of utility, industrial railroad and other  
15 subclass three property by at least twenty-five percent from  
16 the appraised value determined by the board of equalization  
17 for that tax year. The commission or court awarding such  
18 fees and costs shall consider the reasonableness of the fees  
19 and costs within the context of the particular case. Such  
20 fees and costs shall not exceed [one] **five** thousand dollars  
21 for a residential property appeal. Such fees and costs for  
22 utility, industrial railroad or other subclass three  
23 property appeals shall not exceed the lesser of [four] **five**  
24 thousand dollars or twenty-five percent of the tax savings  
25 resulting from the appeal. The provisions of this section  
26 shall only apply to the first contested year when cases are  
27 tried on a consolidated basis.

139.031. 1. Any taxpayer may protest all or any part  
2 of any current taxes assessed against the taxpayer, except  
3 taxes collected by the director of revenue of Missouri. Any  
4 such taxpayer desiring to pay any current taxes under  
5 protest or while paying taxes based upon a disputed  
6 assessment shall[, at the time of paying such taxes,] make  
7 full payment of the current tax bill before the delinquency

8 date and file with the collector **before the delinquency date**  
9 a written statement setting forth the grounds on which the  
10 protest is based. The statement shall include the true  
11 value in money claimed by the taxpayer if disputed. An  
12 appeal before the state tax commission shall not be  
13 dismissed on the grounds that a taxpayer failed to file a  
14 written statement when paying taxes based upon a disputed  
15 assessment.

16 2. Upon receiving [payment of current taxes under]  
17 **written notice of** protest under subsection 1 of this section  
18 or upon receiving from the state tax commission or the  
19 circuit court notice of an appeal from the state tax  
20 commission or the circuit court under section 138.430,  
21 [along with] **and** full payment of the current tax bill before  
22 the delinquency date, the collector shall disburse to the  
23 proper official all portions of taxes not protested or not  
24 disputed by the taxpayer and shall impound in a separate  
25 fund all portions of such taxes which are protested or in  
26 dispute. Every taxpayer protesting the payment of current  
27 taxes under subsection 1 of this section shall, within  
28 ninety days after filing his protest, commence an action  
29 against the collector by filing a petition for the recovery  
30 of the amount protested in the circuit court of the county  
31 in which the collector maintains his office. If any  
32 taxpayer so protesting his taxes under subsection 1 of this  
33 section shall fail to commence an action in the circuit  
34 court for the recovery of the taxes protested within the  
35 time prescribed in this subsection, such protest shall  
36 become null and void and of no effect, and the collector  
37 shall then disburse to the proper official the taxes  
38 impounded, and any interest earned thereon, as provided  
39 above in this subsection.



40           3. No action against the collector shall be commenced  
41 by any taxpayer who has, effective for the current tax year,  
42 filed with the state tax commission or the circuit court a  
43 timely and proper appeal of the assessment of the taxpayer's  
44 property. The portion of taxes in dispute from an appeal of  
45 an assessment shall be impounded in a separate fund and the  
46 commission in its decision and order issued under chapter  
47 138 or the circuit court in its judgment may order all or  
48 any part of such taxes refunded to the taxpayer, or may  
49 authorize the collector to release and disburse all or any  
50 part of such taxes.

51           4. Trial of the action for recovery of taxes protested  
52 under subsection 1 of this section in the circuit court  
53 shall be in the manner prescribed for nonjury civil  
54 proceedings, and, after determination of the issues, the  
55 court shall make such orders as may be just and equitable to  
56 refund to the taxpayer all or any part of the current taxes  
57 paid under protest, together with any interest earned  
58 thereon, or to authorize the collector to release and  
59 disburse all or any part of the impounded taxes, and any  
60 interest earned thereon, to the appropriate officials of the  
61 taxing authorities. Either party to the proceedings may  
62 appeal the determination of the circuit court.

63           5. All the county collectors of taxes, and the  
64 collector of taxes in any city not within a county, shall,  
65 upon written application of a taxpayer, refund or credit  
66 against the taxpayer's tax liability in the following  
67 taxable year and subsequent consecutive taxable years until  
68 the taxpayer has received credit in full for any real or  
69 personal property tax mistakenly or erroneously levied  
70 against the taxpayer and collected in whole or in part by  
71 the collector. Such application shall be filed within three

72 years after the tax is mistakenly or erroneously paid. The  
73 governing body, or other appropriate body or official of the  
74 county or city not within a county, shall make available to  
75 the collector funds necessary to make refunds under this  
76 subsection by issuing warrants upon the fund to which the  
77 mistaken or erroneous payment has been credited, or  
78 otherwise.

79         6. No taxpayer shall receive any interest on any money  
80 paid in by the taxpayer erroneously.

81         7. All protested taxes impounded under protest under  
82 subsection 1 of this section and all disputed taxes  
83 impounded under notice as required by section 138.430 shall  
84 be invested by the collector in the same manner as assets  
85 specified in section 30.260 for investment of state moneys.  
86 A taxpayer who is entitled to a refund of protested or  
87 disputed taxes shall also receive the interest earned on the  
88 investment thereof. If the collector is ordered to release  
89 and disburse all or part of the taxes paid under protest or  
90 dispute to the proper official, such taxes shall be  
91 disbursed along with the proportional amount of interest  
92 earned on the investment of the taxes due the particular  
93 taxing authority.

94         8. Any taxing authority may request to be notified by  
95 the county collector of current taxes paid under protest.  
96 Such request shall be in writing and submitted on or before  
97 February first next following the delinquent date of current  
98 taxes paid under protest or disputed, and the county  
99 collector shall provide such information on or before March  
100 first of the same year to the requesting taxing authority of  
101 the taxes paid under protest and disputed taxes which would  
102 be received by such taxing authority if the funds were not  
103 the subject of a protest or dispute. Any taxing authority

may apply to the circuit court of the county or city not within a county in which a collector has impounded protested or disputed taxes under this section and, upon a satisfactory showing that such taxing authority would receive such impounded tax funds if they were not the subject of a protest or dispute and that such taxing authority has the financial ability and legal capacity to repay such impounded tax funds in the event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall order, pendente lite, the disbursal of all or any part of such impounded tax funds to such taxing authority. The circuit court issuing an order under this subsection shall retain jurisdiction of such matter for further proceedings, if any, to compel restitution of such tax funds to the taxpayer. In the event that any protested or disputed tax funds refunded to a taxpayer were disbursed to a taxing authority under this subsection instead of being held and invested by the collector under subsection 7 of this section, the taxpayer shall be entitled to interest on all refunded tax funds, **from the date that the disputed taxes were distributed to a taxing authority through the date of the refund,** at the [annual rate] rates calculated by the state treasurer and applied by the director of revenue under section 32.068. This measure of interest shall only apply to protested or disputed tax funds actually distributed to a taxing authority pursuant to this subsection. In the event of a refund of protested or disputed tax funds which remain impounded by the collector, the taxpayer shall instead be entitled to the interest actually earned on those refunded impounded tax funds under subsection 7 of this section. Any sovereign or official immunity otherwise applicable to the taxing authorities is

hereby waived for all purposes related to this subsection, and the taxpayer is expressly authorized to seek an order enforcing this provision from the circuit court that originally ordered the distribution of the protested or disputed funds, or directly from the state tax commission, if the tax appeal that resulted in the refund was heard and determined by the state tax commission.

9. No appeal filed from the circuit court's or state tax commission's determination pertaining to the amount of refund shall stay any order of refund, but the decision filed by any court of last review modifying that determination shall be binding on the parties, and the decision rendered shall be complied with by the party affected by any modification within ninety days of the date of such decision. No taxpayer shall receive any interest on any additional award of refund, and the collector shall not receive any interest on any ordered return of refund in whole or in part. **In the event that a taxpayer is entitled to a refund, the collector shall issue the refund to the taxpayer within thirty days of the date that the circuit court's or state tax commission's determination establishing the amount of the refund becomes final, and if the collector does not issue the refund within thirty days, the taxpayer shall be entitled to interest on the refund at the rate established by the director of revenue under section 32.065 for the period of time after the expiration of the thirty days and until the refund is issued, in addition to all other interest due to the taxpayer under this section.**

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