

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

Offered by \_\_\_\_\_ Of \_\_\_\_\_

Amend SS/SCS/Senate Bill No. 1001, Page 1, Section A, Line 3,

2 by inserting after all of said section the following:

3 "137.016. 1. As used in Section 4(b) of Article X of  
4 the Missouri Constitution, the following terms mean:

5 (1) "Residential property" [ , ]:

6 (a) All real property improved by a structure which is  
7 used or intended to be used for residential living by human  
8 occupants [ , ];

9 (b) Vacant land in connection with an airport [ , ];

10 (c) Land used as a golf course [ , ];

11 (d) Manufactured home parks [ , ];

12 (e) Bed and breakfast inns in which the owner resides  
13 and uses as a primary residence with six or fewer rooms for  
14 rent [ , and ];

15 (f) Time-share units as defined in section 407.600,  
16 except to the extent such units are actually rented and  
17 subject to sales tax under subdivision (6) of subsection 1  
18 of section 144.020 [ , but ];

19 (g) Any single family home owned by an individual or  
20 business that is leased for a term of less than thirty  
21 consecutive days, in whole or in part, subject to sales tax  
22 under subdivision (6) of subsection 1 of section 144.020,  
23 provided that the provisions of this paragraph may not apply  
24 to such properties in excess of fifteen such properties  
25 owned by the same individual or business. For the purposes

26 of this paragraph, the term "business" shall mean a sole  
27 proprietor, partnership, or limited liability company. For  
28 the purposes of this paragraph for determining the number of  
29 single family homes leased for a term of less than thirty  
30 consecutive days, in whole or in part, subject to sales tax  
31 under subdivision (6) of subsection 1 of section 144.020  
32 owned by an individual or business, all single family homes  
33 that are such properties owned by the individual or  
34 business, or which an individual or business is a part,  
35 shall be counted. The provisions of this paragraph shall  
36 not be construed to authorize the classification of any real  
37 property owned by a corporation as residential property;

38 Residential property shall not include other similar  
39 facilities used primarily for transient housing. For the  
40 purposes of this section, "transient housing" means all  
41 rooms available for rent or lease for which the receipts  
42 from the rent or lease of such rooms are subject to state  
43 sales tax pursuant to subdivision (6) of subsection 1 of  
44 section 144.020; the leasing of a single family home, in  
45 whole or in part, for a term of less than thirty consecutive  
46 days does not, in itself, constitute "transient housing";

47 (2) "Agricultural and horticultural property", all  
48 real property used for agricultural purposes and devoted  
49 primarily to the raising and harvesting of crops; to the  
50 feeding, breeding and management of livestock which shall  
51 include breeding, showing, and boarding of horses; to  
52 dairying, or to any other combination thereof; and buildings  
53 and structures customarily associated with farming,  
54 agricultural, and horticultural uses. Agricultural and  
55 horticultural property shall also include land devoted to  
56 and qualifying for payments or other compensation under a  
57 soil conservation or agricultural assistance program under

58 an agreement with an agency of the federal government.  
59 Agricultural and horticultural property shall further  
60 include any reliever airport. Real property classified as  
61 forest croplands shall not be agricultural or horticultural  
62 property so long as it is classified as forest croplands and  
63 shall be taxed in accordance with the laws enacted to  
64 implement Section 7 of Article X of the Missouri  
65 Constitution. Agricultural and horticultural property shall  
66 also include any sawmill or planing mill defined in the U.S.  
67 Department of Labor's Standard Industrial Classification  
68 (SIC) Manual under Industry Group 242 with the SIC number  
69 2421. Agricultural and horticultural property shall also  
70 include urban and community gardens. For the purposes of  
71 this section, "urban and community gardens" shall include  
72 real property cultivated by residents of a neighborhood or  
73 community for the purposes of providing agricultural  
74 products, as defined in section 262.900, for the use of  
75 residents of the neighborhood or community, and shall not  
76 include a garden intended for individual or personal use;

77 (3) "Utility, industrial, commercial, railroad and  
78 other real property", all real property used directly or  
79 indirectly for any commercial, mining, industrial,  
80 manufacturing, trade, professional, business, or similar  
81 purpose, including all property centrally assessed by the  
82 state tax commission but shall not include floating docks,  
83 portions of which are separately owned and the remainder of  
84 which is designated for common ownership and in which no one  
85 person or business entity owns more than five individual  
86 units. All other real property not included in the property  
87 listed in subclasses (1) and (2) of Section 4(b) of Article  
88 X of the Missouri Constitution, as such property is defined  
89 in this section, shall be deemed to be included in the term

90 "utility, industrial, commercial, railroad and other real  
91 property".

92         2. Pursuant to Article X of the state Constitution,  
93 any taxing district may adjust its operating levy to recoup  
94 any loss of property tax revenue, except revenues from the  
95 surtax imposed pursuant to Article X, Subsection 2 of  
96 Section 6 of the Constitution, as the result of changing the  
97 classification of structures intended to be used for  
98 residential living by human occupants which contain five or  
99 more dwelling units if such adjustment of the levy does not  
100 exceed the highest tax rate in effect subsequent to the 1980  
101 tax year. For purposes of this section, loss in revenue  
102 shall include the difference between the revenue that would  
103 have been collected on such property under its  
104 classification prior to enactment of this section and the  
105 amount to be collected under its classification under this  
106 section. The county assessor of each county or city not  
107 within a county shall provide information to each taxing  
108 district within its boundaries regarding the difference in  
109 assessed valuation of such property as the result of such  
110 change in classification.

111         3. All reclassification of property as the result of  
112 changing the classification of structures intended to be  
113 used for residential living by human occupants which contain  
114 five or more dwelling units shall apply to assessments made  
115 after December 31, 1994.

116         4. Where real property is used or held for use for  
117 more than one purpose and such uses result in different  
118 classifications, the county assessor shall allocate to each  
119 classification the percentage of the true value in money of  
120 the property devoted to each use; except that, where  
121 agricultural and horticultural property, as defined in this  
122 section, also contains a dwelling unit or units, the farm

123 dwelling, appurtenant residential-related structures and up  
124 to five acres immediately surrounding such farm dwelling  
125 shall be residential property, as defined in this section,  
126 provided that the portion of property used or held for use  
127 as an urban and community garden shall not be residential  
128 property. This subsection shall not apply to any reliever  
129 airport.

130         5. All real property which is vacant, unused, or held  
131 for future use; which is used for a private club, a not-for-  
132 profit or other nonexempt lodge, club, business, trade,  
133 service organization, or similar entity; or for which a  
134 determination as to its classification cannot be made under  
135 the definitions set out in subsection 1 of this section,  
136 shall be classified according to its immediate most suitable  
137 economic use, which use shall be determined after  
138 consideration of:

- 139           (1) Immediate prior use, if any, of such property;  
140           (2) Location of such property;  
141           (3) Zoning classification of such property; except  
142 that, such zoning classification shall not be considered  
143 conclusive if, upon consideration of all factors, it is  
144 determined that such zoning classification does not reflect  
145 the immediate most suitable economic use of the property;  
146           (4) Other legal restrictions on the use of such  
147 property;  
148           (5) Availability of water, electricity, gas, sewers,  
149 street lighting, and other public services for such property;  
150           (6) Size of such property;  
151           (7) Access of such property to public thoroughfares;  
152 and  
153           (8) Any other factors relevant to a determination of  
154 the immediate most suitable economic use of such property.

155           6. All lands classified as forest croplands shall not,  
156 for taxation purposes, be classified as subclass (1),  
157 subclass (2), or subclass (3) real property, as such classes  
158 are prescribed in Section 4(b) of Article X of the Missouri  
159 Constitution and defined in this section, but shall be taxed  
160 in accordance with the laws enacted to implement Section 7  
161 of Article X of the Missouri Constitution."; and

162           Further amend the title and enacting clause accordingly.