

SECOND REGULAR SESSION

# HOUSE BILL NO. 1468

## 102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SANDER.

3822H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To repeal section 138.380, RSMo, and to enact in lieu thereof one new section relating to the state tax commission.

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

Section A. Section 138.380, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 138.380, to read as follows:

138.380. It shall be the duty of the state tax commission, and the commissioners shall have authority, to perform all duties enumerated in this section and such other duties as may be provided by law:

(1) To raise or lower the assessed valuation of any real or tangible personal property, including the power to raise or lower the assessed valuation of the real or tangible personal property of any individual, copartnership, company, association or corporation; provided, that before any such assessment is so raised, notice of the intention of the commission to raise such assessed valuation and of the time and place at which a hearing thereon will be held, shall be given to such individual, copartnership, company, association or corporation as provided in sections 138.460 and 138.470;

(2) To require from any officer in this state, on forms prescribed by the commission, such annual or other reports as shall enable said commission to ascertain the assessed and equalized value of all real and tangible property listed for taxation, the amount of taxes assessed, collected and returned, and such other matter as the commission may require, to the end that it may have complete information concerning the entire subject of revenue and taxation and all matters and things incidental thereto;

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 (3) To cause to be placed upon the assessment rolls at any time during the year  
18 omitted property which may be discovered to have, for any reason, escaped assessment and  
19 taxation, and to correct any errors that may be found on the assessment rolls and to cause the  
20 proper entry to be made thereon;

21 (4) To investigate the tax laws of other states and countries, to formulate and submit  
22 to the legislature such recommendations as the commission may deem expedient to prevent  
23 evasions of the assessment and taxing laws, whether the tax is specific or general, to secure  
24 just, equal and uniform taxes, and improve the system of assessment and taxation in this state;

25 (5) To prescribe the form of all blanks and books that are used in the assessment and  
26 collection of the general property tax, except as otherwise provided by law; ~~and~~

27 (6) To develop, or enter into contracts with entities for the development of, computer  
28 software programs sufficient to produce the projected tax liability notices required under  
29 subsections 2 and 3 of section 137.180, subsection 2 of section 137.355, and subsection 2 of  
30 section 137.490. Upon receiving a request, before December 31, 2009, filed by a collector of  
31 any county or any city not within the county, the commission shall provide the collector with  
32 such computer software programs;

33 (7) **To review and approve or reject all assessor office assessment software;**

34 (8) **To review, audit, and investigate the assessment processes of any assessor  
35 office with a parcel assessment appeals rate of ten percent or more in a calendar year;**

36 (9) **To serve as the board of equalization for personal property registered in  
37 Missouri and real property located in Missouri, and that is owned by any Missouri  
38 resident deployed and engaged in military service outside of the state; and**

39 (10) **To review, audit, and investigate unresolved property assessment appeals  
40 still pending at the time property tax bills are due each December thirty-first.**

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