

SECOND REGULAR SESSION

SENATE BILL NO. 1006

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CUNNINGHAM.

Read 1st time February 15, 2018, and ordered printed.

ADRIANE D. CROUSE, Secretary.

6431S.011

AN ACT

To repeal sections 254.075, 254.150, 254.160, 254.170, 254.180, and 254.210, RSMo, and to enact in lieu thereof two new sections relating to yield taxes on forest croplands.

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

Section A. Sections 254.075, 254.150, 254.160, 254.170, 254.180, and
2 254.210, RSMo, are repealed and two new sections enacted in lieu thereof, to be
3 known as sections 254.075 and 254.210, to read as follows:

254.075. State-owned lands, used by the commission and classified as
2 forest cropland will not be subject to any ad valorem tax[, or to any yield tax on
3 timber cut on such lands,] nor subject to any penalties if removed from the forest
4 cropland classification.

254.210. When a classification shall have been cancelled for cause, the
2 owner of such lands shall make reimbursement to the commission in a manner
3 as the director of revenue shall prescribe for the grant which was paid by the
4 commission to the county in lieu of taxes on this land while so classified as forest
5 cropland, plus a penalty equivalent to ten percent interest thereon. [Such
6 reimbursement shall be in addition to any yield tax which may have been paid
7 or may be collected.]

[254.150. All products of cuttings on classified lands shall
2 pay a yield tax as provided by this chapter, except materials from
3 cuttings permitted by section 254.140, when such materials shall
4 be used by the owner of the land, or by a tenant with the
5 permission of the owner upon property belonging to such owner,
6 which is taxable in the same county as the timber land from which

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

7 the timber was removed.]

2 [254.160. If such products of cuttings shall be sold or
3 otherwise disposed of or transferred to the ownership of other
4 persons it shall be subject to the yield tax provided in this
5 chapter. Whenever a cutting shall be made other than as excepted
6 in sections 254.140 and 254.150, of this chapter, the owner of the
7 land shall file a sworn statement with the commission of the
8 quantity and species of timber cut; this statement shall be filed not
9 later than one month following said cutting or at the end of each
10 month where the cutting is continuous. The commission shall
11 review this statement and determine the stumpage value and
12 forward its report to the director of revenue. The director of
13 revenue or his agent shall arrange collection of the yield tax from
the owner.]

2 [254.170. Whenever a cutting shall be made on lands so
3 classified, except as otherwise provided in this chapter and in
4 addition to the local tax, the material so cut shall be subject to a
5 yield tax on the value as determined under section 254.160 and at
the rate of six percentum of such value.]

2 [254.180. Yield taxes provided for in section 254.150 and
3 reimbursements as provided for in sections 254.210 and 254.220
shall be deposited in the conservation commission fund.]

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