

FIRST REGULAR SESSION

# SENATE BILL NO. 257

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOSKINS.

Read 1st time January 5, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1001S.03I

## AN ACT

To repeal section 153.030, RSMo, and to enact in lieu thereof one new section relating to property taxation of telephone companies.

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

Section A. Section 153.030, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 153.030, to read as follows:

153.030. 1. All bridges over streams dividing this state from any other  
2 state owned, used, leased or otherwise controlled by any person, corporation,  
3 railroad company or joint stock company, and all bridges across or over navigable  
4 streams within this state, where the charge is made for crossing the same, which  
5 are now constructed, which are in the course of construction, or which shall  
6 hereafter be constructed, and all property, real and tangible personal, owned,  
7 used, leased or otherwise controlled by telegraph, telephone, electric power and  
8 light companies, electric transmission lines, pipeline companies and express  
9 companies shall be subject to taxation for state, county, municipal and other local  
10 purposes to the same extent as the property of private persons.

11 2. And taxes levied thereon shall be levied and collected in the manner  
12 as is now or may hereafter be provided by law for the taxation of railroad  
13 property in this state, and county commissions, county boards of equalization and  
14 the state tax commission are hereby required to perform the same duties and are  
15 given the same powers, including punitive powers, in assessing, equalizing and  
16 adjusting the taxes on the property set forth in this section as the county  
17 commissions and boards of equalization and state tax commission have or may  
18 hereafter be empowered with, in assessing, equalizing, and adjusting the taxes  
19 on railroad property; and an authorized officer of any such bridge, telegraph,  
20 telephone, electric power and light companies, electric transmission lines, pipeline

21 companies, or express company or the owner of any such toll bridge, is hereby  
22 required to render reports of the property of such bridge, telegraph, telephone,  
23 electric power and light companies, electric transmission lines, pipeline  
24 companies, or express companies in like manner as the authorized officer of the  
25 railroad company is now or may hereafter be required to render for the taxation  
26 of railroad property.

27 3. On or before the fifteenth day of April in the year 1946 and each year  
28 thereafter an authorized officer of each such company shall furnish the state tax  
29 commission and county clerks a report, duly subscribed and sworn to by such  
30 authorized officer, which is like in nature and purpose to the reports required of  
31 railroads under chapter 151 showing the full amount of all real and tangible  
32 personal property owned, used, leased or otherwise controlled by each such  
33 company on January first of the year in which the report is due.

34 4. If any telephone company assessed pursuant to chapter 153 has a  
35 microwave relay station or stations in a county in which it has no wire mileage  
36 but has wire mileage in another county, then, for purposes of apportioning the  
37 assessed value of the distributable property of such companies, the straight line  
38 distance between such microwave relay stations shall constitute miles of wire. In  
39 the event that any public utility company assessed pursuant to this chapter has  
40 no distributable property which physically traverses the counties in which it  
41 operates, then the assessed value of the distributable property of such company  
42 shall be apportioned to the physical location of the distributable property.

43 **5. (1) Notwithstanding any provision of law to the contrary,**  
44 **beginning with the 2018 tax year, a telephone company shall make a**  
45 **one-time election to be assessed:**

46 **(a) Using the methodology for property tax purposes as provided**  
47 **under this section; or**

48 **(b) Using the methodology for property tax purposes as provided**  
49 **under this section for property consisting of land and buildings and be**  
50 **assessed for all other property exclusively using the methodology**  
51 **utilized under section 137.122.**

52 **If a telephone company begins operations after the effective date of this**  
53 **section, it shall make its one-time election to be assessed using the**  
54 **methodology for property tax purposes as described under paragraph**  
55 **(b) of subdivision (1) of this subsection within the year in which the**  
56 **telephone company begins its operations. A telephone company which**

57 fails to make a timely election shall be deemed to have elected to be  
58 assessed using the methodology for property tax purposes as provided  
59 under subsections 1 to 4 of this section.

60 (2) The provisions of this subsection shall not be construed to  
61 change the original assessment jurisdiction of the state tax commission.

62 (3) Nothing in subdivision (1) of this subsection shall be  
63 construed as applying to any other utilities.

64 (4) (a) The provisions of this subdivision shall ensure that school  
65 districts may avoid any fiscal impact as a result of a telephone  
66 company being assessed under the provisions of paragraph (b) of  
67 subdivision (1) of this subsection. If a school district is below its most  
68 recent voter-approved tax rate or the most recent voter-approved tax  
69 rate as adjusted under subdivision (2) of subsection 5 of section 137.073,  
70 it shall comply with section 137.073.

71 (b) If a school district would receive less tax revenue than it  
72 received in 2017 as a direct result of this subsection because the school  
73 district would exceed the greater of the most recent voter-approved tax  
74 rate or the most recent voter-approved tax rate as adjusted under  
75 subdivision (2) of subsection 5 of section 137.073 in tax year 2018 and  
76 each following tax year until such school district received voter  
77 approval to raise its tax rates, it shall be entitled to a fee equal to the  
78 difference between such amounts as provided under this  
79 subsection. Any such school district, on or before January thirty-first  
80 of the year following the tax year in which the school district is to  
81 receive less revenue than in 2017, may by resolution of the school board  
82 issue a fee in order to obtain such revenue. Such resolution shall  
83 include all facts that support its issuance of such fee.

84 (c) Any fee issued by resolution of the school board as described  
85 under paragraph (b) of this subdivision shall be submitted to the  
86 county collector, who shall issue a billing, as provided in this  
87 subdivision, to any telephone company that has assets in the county  
88 and that has elected to be assessed using the methodology for property  
89 tax purposes as described under paragraph (b) of subdivision (1) of this  
90 subsection. In addition to the school district fee, the county collector  
91 may issue an administrative fee for the actual costs incurred by it to  
92 comply with this subsection. Each such telephone company shall be  
93 responsible for paying a proportionate amount of any such fees in the

94 same proportion as its personal property assessment as compared to  
95 the total personal property assessments of all telephone companies in  
96 the county for such tax year. A telephone company shall have forty-five  
97 days after receipt of the billing to remit its payment of its portion of  
98 the fees to the collector. After receiving the school district fee, the  
99 collector shall transfer such funds to the school  
100 district. Notwithstanding any other provision of law, the issuance or  
101 receipt of such fee shall not be used in determining the amount of state  
102 aid that a school district receives under section 163.031, in determining  
103 the amount that may be collected under a property tax levy by such  
104 district, or for any other purpose.

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Bill

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