#### FIRST REGULAR SESSION

# **SENATE BILL NO. 364**

### 98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR PARSON.

Read 1st time February 2, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

#### 1619S.01I

## AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to assessment in newly created political subdivisions.

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

Section A. Chapter 137, RSMo, is amended by adding thereto one new 2 section, to be known as section 137.081, to read as follows:

137.081. For purposes of assessment under this chapter, any new political subdivision that is created by approval of the voters before July first of any assessment year shall be considered effective for assessment purposes upon certification of such vote. If the new political subdivision is created by approval of the voters on or after July first of the current assessment year, the new political subdivision shall be considered effective for assessment purposes in the following assessment year.

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