

**HOUSE AMENDMENT NO. \_\_\_\_\_**  
**TO**  
**HOUSE AMENDMENT NO. \_\_\_\_\_**

**Offered By**

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1 AMEND House Amendment No. \_\_\_\_\_ to House Committee Substitute for Senate Bill No. 867,  
2 Page 2, Lines 29-30, by deleting all of said lines and inserting in lieu thereof the following:

3  
4 "Further amend said bill, Page 16, Section 99.845, Line 335, by inserting after all of said  
5 section and line the following:

6  
7 "137.016. 1. As used in section 4(b) of article X of the Missouri Constitution, the following  
8 terms mean:

9 (1) "Residential property", all real property improved by a structure which is used or  
10 intended to be used for residential living by human occupants, vacant land in connection with an  
11 airport, land used as a golf course, manufactured home parks, bed and breakfast inns in which the  
12 owner resides and uses as a primary residence with six or fewer rooms for rent, and time-share units  
13 as defined in section 407.600, except to the extent such units are actually rented and subject to sales  
14 tax under subdivision (6) of subsection 1 of section 144.020, but residential property shall not  
15 include other similar facilities used primarily for transient housing. For the purposes of this section,  
16 "transient housing" means all rooms available for rent or lease for which the receipts from the rent  
17 or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of subsection 1 of  
18 section 144.020;

19 (2) "Agricultural and horticultural property", all real property used for agricultural purposes  
20 and devoted primarily to the raising and harvesting of crops; to the feeding, breeding and  
21 management of livestock which shall include breeding, showing, and boarding of horses; to  
22 dairying, or to any other combination thereof; and buildings and structures customarily associated  
23 with farming, agricultural, and horticultural uses. Agricultural and horticultural property shall also  
24 include land devoted to and qualifying for payments or other compensation under a soil  
25 conservation or agricultural assistance program under an agreement with an agency of the federal  
26 government. Agricultural and horticultural property shall further include land and improvements,  
27 exclusive of structures, on privately owned airports that qualify as reliever airports under the  
28 National Plan of Integrated Airports System, to receive federal airport improvement project funds  
29 through the Federal Aviation Administration. Real property classified as forest croplands shall not  
30 be agricultural or horticultural property so long as it is classified as forest croplands and shall be  
31 taxed in accordance with the laws enacted to implement section 7 of article X of the Missouri  
32 Constitution. Agricultural and horticultural property shall also include any sawmill or planing mill  
33 defined in the U.S. Department of Labor's Standard Industrial Classification (SIC) Manual under

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1 Industry Group 242 with the SIC number 2421;

2 (3) "Utility, industrial, commercial, railroad and other real property", all real property used  
3 directly or indirectly for any commercial, mining, industrial, manufacturing, trade, professional,  
4 business, or similar purpose, including all property centrally assessed by the state tax commission  
5 but shall not include floating docks, portions of which are separately owned and the remainder of  
6 which is designated for common ownership and in which no one person or business entity owns  
7 more than five individual units. All other real property not included in the property listed in  
8 subclasses (1) and (2) of section 4(b) of article X of the Missouri Constitution, as such property is  
9 defined in this section, shall be deemed to be included in the term "utility, industrial, commercial,  
10 railroad and other real property".

11 2. Pursuant to article X of the state constitution, any taxing district may adjust its operating  
12 levy to recoup any loss of property tax revenue, except revenues from the surtax imposed pursuant  
13 to article X, subsection 2 of section 6 of the constitution, as the result of changing the classification  
14 of structures intended to be used for residential living by human occupants which contain five or  
15 more dwelling units if such adjustment of the levy does not exceed the highest tax rate in effect  
16 subsequent to the 1980 tax year. For purposes of this section, loss in revenue shall include the  
17 difference between the revenue that would have been collected on such property under its  
18 classification prior to enactment of this section and the amount to be collected under its  
19 classification under this section. The county assessor of each county or city not within a county  
20 shall provide information to each taxing district within its boundaries regarding the difference in  
21 assessed valuation of such property as the result of such change in classification.

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

25 4. Where real property is used or held for use for more than one purpose and such uses  
26 result in different classifications, the county assessor shall allocate to each classification the  
27 percentage of the true value in money of the property devoted to each use; except that, where  
28 agricultural and horticultural property, as defined in this section, also contains a dwelling unit or  
29 units, the farm dwelling, appurtenant residential-related structures and up to five acres immediately  
30 surrounding such farm dwelling shall be residential property, as defined in this section.

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

36 (1) Immediate prior use, if any, of such property;

37 (2) Location of such property;

38 (3) Zoning classification of such property; except that, such zoning classification shall not  
39 be considered conclusive if, upon consideration of all factors, it is determined that such zoning  
40 classification does not reflect the immediate most suitable economic use of the property;

41 (4) Other legal restrictions on the use of such property;

42 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services  
43 for such property;

44 (6) Size of such property;

45 (7) Access of such property to public thoroughfares; and

46 (8) Any other factors relevant to a determination of the immediate most suitable economic  
47 use of such property.

48 6. All lands classified as forest croplands shall not, for taxation purposes, be classified as

1 subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in section 4(b)  
2 of article X of the Missouri Constitution and defined in this section, but shall be taxed in accordance  
3 with the laws enacted to implement section 7 of article X of the Missouri Constitution."; and  
4  
5 Further amend said bill, Page 25, Section 233.295, Line 105, by inserting after all of said line:"; and  
6  
7 Further amend said bill by amending the title, enacting clause, and intersectional references  
8 accordingly.  
9  
10 THIS AMENDMENT AMENDS 5606H03.31H