

FIRST REGULAR SESSION

SENATE BILL NO. 305

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR ONDER.

Read 1st time January 26, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1576S.01I

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Section A. Section 153.030, RSMo, is repealed and one new section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. Notwithstanding any provision of law to the contrary, a**
44 **telephone company shall annually be assessed using the methodology**
45 **for property tax purposes, as provided for pursuant to this section, or**
46 **may annually elect to be assessed using the methodology for property**
47 **tax purposes, as provided for pursuant to this section, for property**
48 **consisting of land and buildings, and be assessed for all other property**
49 **exclusively using the methodology utilized pursuant to section**
50 **137.122. The provisions of this subsection shall not be construed to**
51 **change the original assessment jurisdiction of the state tax commission.**

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