

Missouri Revised Statutes

Chapter 153

Taxation of Bridge, Express and Public Utility Companies

- [←Chapter: 152](#)
- [Chapter: 154→](#) August 28, 2015

Express company defined.

[153.010](#). Any person, persons, joint stock association, company or corporation incorporated under the laws of any state, territory or country, conveying to, from or through this state, or any part thereof, money, packages, gold, silver, plate, articles, goods, merchandise or effects of any kind by express, on contract with any railroad or steamboat company, or the managers, lessees, agents or receiver thereof, not including railroad companies or steamboats engaged in the ordinary transportation of merchandise and property in this state, shall be deemed to be an "express company".

(RSMo 1939 § 11293, A.L. 1945 p. 1852)

Prior revisions: 1929 § 10064; 1919 § 13054; 1909 § 11606

Companies to file annual statement of receipts--amount of tax, when due--penalty.

[153.020](#). 1. Every such express company, on or before the first day of April in each year, shall file with the director of revenue a statement, verified by the oath of the officer or agent making the report, showing the entire receipts for business done in this state by the company during the year ending on the preceding December thirty-first, including its proportion of gross receipts for business done by such company in connection with other companies. The statement shall include as receipts all such sums earned or charged for business done within this state during the taxable year whether actually received or not; and shall contain an abstract of the amount received in each county and the total amount received for all the counties.

2. If the company fails or refuses to make such report on or before the first day of April, then between the first day of April and the first day of May, each local agent of the company shall file with the director of revenue a similar statement of the gross receipts of his agency for the taxable period.

3. At the time of making the statement, the express company shall pay to the director of revenue the sum of two and one-half dollars on each one hundred dollars of such receipts.

4. Nothing herein contained shall release such express companies from the assessment and taxation of their tangible property in the manner that other tangible property is assessed and taxed.

5. If any company fails or refuses for more than thirty days after May the first in each year to render an accurate account of its receipts as herein required, and to pay the required tax, it shall forfeit one hundred dollars for each additional day such statement and payment is delayed which shall be recovered in any court of competent jurisdiction by an action brought by the attorney general at the relation of the director of revenue, and in addition such company shall be prohibited from carrying on its business in this state until such payment is made.

(RSMo 1939 § 11294, A.L. 1945 p. 1852, A. 1949 S.B. 1034)

Prior revisions: 1929 § 10065; 1919 § 13055; 1909 § 11607

Bridge and public utility companies, how taxed--annualreport--microwave relay stations, apportionment.

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

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

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

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

(RSMo 1939 § 11295, A.L. 1945 p. 1852, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10066; 1919 § 13056; 1909 § 11608

Effective 6-20-86

Telephone and telegraph companies, distributable, local property, definitions.

153.032. 1. The term "distributable property" of a telephone and telegraph company shall include all real or tangible personal property which is used directly in transmitting messages, but not property used as a collateral facility nor property held for purposes other than those of a public utility. Such distributable property includes, but is not limited to:

- (1) Central office equipment;
- (2) Station apparatus and station connections;
- (3) Large private branch exchanges;
- (4) Poles, lines, cable, wire, and conduit, and easements and rights-of-way therefor;
- (5) Microwave towers and sites;
- (6) All buildings used predominantly for housing distributable equipment and land associated therewith;
- (7) Any other equipment directly used in the provision of telephone or telegraph service.

2. The term "local property" of a telephone and telegraph company shall include all real and tangible personal property owned, used, leased or otherwise controlled by the telephone or telegraph company, not used directly in transmitting messages, and not defined in subsection 1 of this section as distributable property. Such local property includes, but is not limited to:

- (1) Motor vehicles;
- (2) Construction work in progress;
- (3) Materials and supplies;
- (4) Office furniture, office equipment, and office fixtures;
- (5) Office buildings and land;

- (6) Land held for future use;
- (7) Buildings used predominantly to house local property and land;
- (8) Workshops, warehouses, and land;
- (9) Work equipment and other general equipment.

(L. 1986 H.B. 1022, et al.)

Effective 6-20-86

Electric companies, distributable, local property, definitions.

153.034. 1. The term "distributable property" of an electric company shall include all the real or tangible personal property which is used directly in the generation and distribution of electric power, but not property used as a collateral facility nor property held for purposes other than generation and distribution of electricity. Such distributable property includes, but is not limited to:

- (1) Boiler plant equipment, turbogenerator units and generators;
- (2) Station equipment;
- (3) Towers, fixtures, poles, conductors, conduit transformers, services and meters;
- (4) Substation equipment and fences;
- (5) Rights-of-way;
- (6) Reactor, reactor plant equipment, and cooling towers;
- (7) Communication equipment used for control of generation and distribution of power;
- (8) Land associated with such distributable property.

2. The term "local property" of an electric company shall include all real and tangible personal property owned, used, leased or otherwise controlled by the electric company not used directly in the generation and distribution of power and not defined in subsection 1 of this section as distributable property. Such local property includes, but is not limited to:

- (1) Motor vehicles;
- (2) Construction work in progress;
- (3) Materials and supplies;
- (4) Office furniture, office equipment, and office fixtures;
- (5) Coal piles and nuclear fuel;
- (6) Land held for future use;
- (7) Workshops, warehouses, office buildings and generating plant structures;

- (8) Communication equipment not used for control of generation and distribution of power;
- (9) Roads, railroads, and bridges;
- (10) Reservoirs, dams, and waterways;
- (11) Land associated with other locally assessed property and all generating plant land.

(L. 1986 H.B. 1022, et al.)

Effective 6-20-86

Pipeline companies, distributable and local property, definitions.

153.036. 1. The term "distributable property" of a pipeline company shall include all the real and tangible personal property owned, used, leased, or otherwise controlled which is used directly for transportation of gaseous or liquid products, but not property used as a collateral facility nor property held for purposes other than those of a pipeline. Such distributable property includes, but is not limited to:

- (1) Field lines, line pipe and fittings;
- (2) Compressor station equipment and buildings;
- (3) Pumping equipment and buildings;
- (4) Measuring and regulating equipment and housing buildings;
- (5) Communications equipment used for control of transportation of gas or liquid products;
- (6) Land and rights-of-way associated with other distributable property.

2. The term "local property" of a pipeline company shall include all real and tangible personal property owned, used, leased or otherwise controlled by the pipeline company, not used directly in the transportation of gaseous or liquid products, and not defined in subsection 1 of this section as distributable property. Such local property includes, but is not limited to:

- (1) Motor vehicles;
- (2) Construction work in progress;
- (3) Materials and supplies;
- (4) Office furniture, office equipment, and office fixtures;
- (5) Land held for future use;
- (6) Communication equipment not used for control of the movement of gaseous or liquid products;
- (7) Workshops, office buildings, warehouses, storage tanks, loading and unloading facilities;
- (8) Land associated with other locally assessed property.

(L. 1986 H.B. 1022, et al.)

Effective 6-20-86

Missouri half of bridge, how taxed.

[153.040](#). In all cases where a part of any such bridge, as set forth in section [153.030](#), is in this state and part in another state, such part of such bridge as is in this state only shall be subject to assessment and taxation in this state, and the parties rendering reports, and the county commissions, boards of equalization and the state tax commission, shall only be required to render reports, assess, equalize and adjust taxes on such part of such bridge as may be in this state.

(RSMo 1939 § 11297, A.L. 1945 p. 1852, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10068; 1919 § 13058; 1909 § 11610

Effective 6-20-86

Procedure where return not made.

[153.050](#). Should an authorized officer of any such bridge, telegraph, telephone, electric power and light companies, electric transmission lines, pipeline companies or express company fail to make and return to the state tax commission, the director of revenue and county clerks any of the reports required by this chapter, the county commissions, boards of equalization and the state tax commission shall proceed in the same manner to assess, equalize and adjust the taxes on such property as authorized and empowered by the law providing for the assessment, equalization and adjustment of taxes on railroad property in this state.

(RSMo 1939 § 11298, A.L. 1945 p. 1852, A.L. 1986 H.B. 1022, et al.)

Prior revisions: 1929 § 10069; 1919 § 13059; 1909 § 11611

Effective 6-20-86

Prior taxation--separate returns.

[153.060](#). In case any such bridge or the property of any telegraph, telephone, electric power and light companies, electric transmission lines, pipeline companies or express company shall have been subjected to taxation prior to the passage of this chapter, for any year for which it shall not have been assessed and paid taxes, or if any such property having been assessed, and from any irregularity in the assessment, or from any cause, the taxes thereon have not been paid, then a separate return for each year for which taxes have not been paid shall be made as required by the law governing the taxation of railroad property.

(RSMo 1939 § 11296, A.L. 1945 p. 1852)

Prior revisions: 1929 § 10067; 1919 § 13057; 1909 § 11609



Missouri General Assembly

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