

**SENATE AMENDMENT NO. \_\_\_\_\_**

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/Senate Bill No. 105, Page 1, Section Title, Lines 3-4,

2 by striking "the assessment of real property" and inserting  
 3 in lieu thereof the following: "the assessment of  
 4 property"; and

5 Further amend said bill and page, Section A, line 3, by  
 6 inserting after all of said line the following:

7 "137.073. 1. As used in this section, the following  
 8 terms mean:

9 (1) "General reassessment", changes in value, entered  
 10 in the assessor's books, of a substantial portion of the  
 11 parcels of real property within a county resulting wholly or  
 12 partly from reappraisal of value or other actions of the  
 13 assessor or county equalization body or ordered by the state  
 14 tax commission or any court;

15 (2) "Tax rate", "rate", or "rate of levy", singular or  
 16 plural, includes the tax rate for each purpose of taxation  
 17 of property a taxing authority is authorized to levy without  
 18 a vote and any tax rate authorized by election, including  
 19 bond interest and sinking fund;

20 (3) "Tax rate ceiling", a tax rate as revised by the  
 21 taxing authority to comply with the provisions of this  
 22 section or when a court has determined the tax rate; except  
 23 that, other provisions of law to the contrary  
 24 notwithstanding, a school district may levy the operating  
 25 levy for school purposes required for the current year  
 26 pursuant to subsection 2 of section 163.021, less all

27 adjustments required pursuant to Article X, Section 22 of  
28 the Missouri Constitution, if such tax rate does not exceed  
29 the highest tax rate in effect subsequent to the 1980 tax  
30 year. This is the maximum tax rate that may be levied,  
31 unless a higher tax rate ceiling is approved by voters of  
32 the political subdivision as provided in this section;

33 (4) "Tax revenue", when referring to the previous  
34 year, means the actual receipts from ad valorem levies on  
35 all classes of property, including state-assessed property,  
36 in the immediately preceding fiscal year of the political  
37 subdivision, plus an allowance for taxes billed but not  
38 collected in the fiscal year and plus an additional  
39 allowance for the revenue which would have been collected  
40 from property which was annexed by such political  
41 subdivision but which was not previously used in determining  
42 tax revenue pursuant to this section. The term "tax  
43 revenue" shall not include any receipts from ad valorem  
44 levies on any property of a railroad corporation or a public  
45 utility, as these terms are defined in section 386.020,  
46 which were assessed by the assessor of a county or city in  
47 the previous year but are assessed by the state tax  
48 commission in the current year. All school districts and  
49 those counties levying sales taxes pursuant to chapter 67  
50 shall include in the calculation of tax revenue an amount  
51 equivalent to that by which they reduced property tax levies  
52 as a result of sales tax pursuant to section 67.505 and  
53 section 164.013 or as excess home dock city or county fees  
54 as provided in subsection 4 of section 313.820 in the  
55 immediately preceding fiscal year but not including any  
56 amount calculated to adjust for prior years. For purposes  
57 of political subdivisions which were authorized to levy a  
58 tax in the prior year but which did not levy such tax or  
59 levied a reduced rate, the term "tax revenue", as used in

60 relation to the revision of tax levies mandated by law,  
61 shall mean the revenues equal to the amount that would have  
62 been available if the voluntary rate reduction had not been  
63 made.

64 2. Whenever changes in assessed valuation are entered  
65 in the assessor's books for any personal property, in the  
66 aggregate, or for any subclass of real property as such  
67 subclasses are established in Section 4(b) of Article X of  
68 the Missouri Constitution and defined in section 137.016,  
69 the county clerk in all counties and the assessor of St.  
70 Louis City shall notify each political subdivision wholly or  
71 partially within the county or St. Louis City of the change  
72 in valuation of each subclass of real property,  
73 individually, and personal property, in the aggregate,  
74 exclusive of new construction and improvements. All  
75 political subdivisions shall immediately revise the  
76 applicable rates of levy for each purpose for each subclass  
77 of real property, individually, and personal property, in  
78 the aggregate, for which taxes are levied to the extent  
79 necessary to produce from all taxable property, exclusive of  
80 new construction and improvements, substantially the same  
81 amount of tax revenue as was produced in the previous year  
82 for each subclass of real property, individually, and  
83 personal property, in the aggregate, except that the rate  
84 shall not exceed the greater of the most recent voter-  
85 approved rate or the most recent voter-approved rate as  
86 adjusted under subdivision (2) of subsection 5 of this  
87 section. Any political subdivision that has received  
88 approval from voters for a tax increase after August 27,  
89 2008, may levy a rate to collect substantially the same  
90 amount of tax revenue as the amount of revenue that would  
91 have been derived by applying the voter-approved increased  
92 tax rate ceiling to the total assessed valuation of the

93 political subdivision as most recently certified by the city  
94 or county clerk on or before the date of the election in  
95 which such increase is approved, increased by the percentage  
96 increase in the consumer price index, as provided by law,  
97 except that the rate shall not exceed the greater of the  
98 most recent voter-approved rate or the most recent voter-  
99 approved rate as adjusted under subdivision (2) of  
100 subsection 5 of this section. Such tax revenue shall not  
101 include any receipts from ad valorem levies on any real  
102 property which was assessed by the assessor of a county or  
103 city in such previous year but is assessed by the assessor  
104 of a county or city in the current year in a different  
105 subclass of real property. Where the taxing authority is a  
106 school district for the purposes of revising the applicable  
107 rates of levy for each subclass of real property, the tax  
108 revenues from state-assessed railroad and utility property  
109 shall be apportioned and attributed to each subclass of real  
110 property based on the percentage of the total assessed  
111 valuation of the county that each subclass of real property  
112 represents in the current taxable year. As provided in  
113 Section 22 of Article X of the constitution, a political  
114 subdivision may also revise each levy to allow for  
115 inflationary assessment growth occurring within the  
116 political subdivision. The inflationary growth factor for  
117 any such subclass of real property or personal property  
118 shall be limited to the actual assessment growth in such  
119 subclass or class, exclusive of new construction and  
120 improvements, and exclusive of the assessed value on any  
121 real property which was assessed by the assessor of a county  
122 or city in the current year in a different subclass of real  
123 property, but not to exceed the consumer price index or five  
124 percent, whichever is lower. Should the tax revenue of a  
125 political subdivision from the various tax rates determined

126 in this subsection be different than the tax revenue that  
127 would have been determined from a single tax rate as  
128 calculated pursuant to the method of calculation in this  
129 subsection prior to January 1, 2003, then the political  
130 subdivision shall revise the tax rates of those subclasses  
131 of real property, individually, and/or personal property, in  
132 the aggregate, in which there is a tax rate reduction,  
133 pursuant to the provisions of this subsection. Such  
134 revision shall yield an amount equal to such difference and  
135 shall be apportioned among such subclasses of real property,  
136 individually, and/or personal property, in the aggregate,  
137 based on the relative assessed valuation of the class or  
138 subclasses of property experiencing a tax rate reduction.  
139 Such revision in the tax rates of each class or subclass  
140 shall be made by computing the percentage of current year  
141 adjusted assessed valuation of each class or subclass with a  
142 tax rate reduction to the total current year adjusted  
143 assessed valuation of the class or subclasses with a tax  
144 rate reduction, multiplying the resulting percentages by the  
145 revenue difference between the single rate calculation and  
146 the calculations pursuant to this subsection and dividing by  
147 the respective adjusted current year assessed valuation of  
148 each class or subclass to determine the adjustment to the  
149 rate to be levied upon each class or subclass of property.  
150 The adjustment computed herein shall be multiplied by one  
151 hundred, rounded to four decimals in the manner provided in  
152 this subsection, and added to the initial rate computed for  
153 each class or subclass of property. For school districts  
154 that levy separate tax rates on each subclass of real  
155 property and personal property in the aggregate, if voters  
156 approved a ballot before January 1, 2011, that presented  
157 separate stated tax rates to be applied to the different  
158 subclasses of real property and personal property in the

159 aggregate, or increases the separate rates that may be  
160 levied on the different subclasses of real property and  
161 personal property in the aggregate by different amounts, the  
162 tax rate that shall be used for the single tax rate  
163 calculation shall be a blended rate, calculated in the  
164 manner provided under subdivision (1) of subsection 6 of  
165 this section. Notwithstanding any provision of this  
166 subsection to the contrary, no revision to the rate of levy  
167 for personal property shall cause such levy to increase over  
168 the levy for personal property from the prior year.

169       3. (1) Where the taxing authority is a school  
170 district, it shall be required to revise the rates of levy  
171 to the extent necessary to produce from all taxable  
172 property, including state-assessed railroad and utility  
173 property, which shall be separately estimated in addition to  
174 other data required in complying with section 164.011,  
175 substantially the amount of tax revenue permitted in this  
176 section. In the year following tax rate reduction, the tax  
177 rate ceiling may be adjusted to offset such district's  
178 reduction in the apportionment of state school moneys due to  
179 its reduced tax rate. However, in the event any school  
180 district, in calculating a tax rate ceiling pursuant to this  
181 section, requiring the estimating of effects of state-  
182 assessed railroad and utility valuation or loss of state  
183 aid, discovers that the estimates used result in receipt of  
184 excess revenues, which would have required a lower rate if  
185 the actual information had been known, the school district  
186 shall reduce the tax rate ceiling in the following year to  
187 compensate for the excess receipts, and the recalculated  
188 rate shall become the tax rate ceiling for purposes of this  
189 section.

190       (2) For any political subdivision which experiences a  
191 reduction in the amount of assessed valuation relating to a

192 prior year, due to decisions of the state tax commission or  
193 a court pursuant to sections 138.430 to 138.433, or due to  
194 clerical errors or corrections in the calculation or  
195 recordation of any assessed valuation:

196 (a) Such political subdivision may revise the tax rate  
197 ceiling for each purpose it levies taxes to compensate for  
198 the reduction in assessed value occurring after the  
199 political subdivision calculated the tax rate ceiling for  
200 the particular subclass of real property or for personal  
201 property, in the aggregate, in a prior year. Such revision  
202 by the political subdivision shall be made at the time of  
203 the next calculation of the tax rate for the particular  
204 subclass of real property or for personal property, in the  
205 aggregate, after the reduction in assessed valuation has  
206 been determined and shall be calculated in a manner that  
207 results in the revised tax rate ceiling being the same as it  
208 would have been had the corrected or finalized assessment  
209 been available at the time of the prior calculation;

210 (b) In addition, for up to three years following the  
211 determination of the reduction in assessed valuation as a  
212 result of circumstances defined in this subdivision, such  
213 political subdivision may levy a tax rate for each purpose  
214 it levies taxes above the revised tax rate ceiling provided  
215 in paragraph (a) of this subdivision to recoup any revenues  
216 it was entitled to receive had the corrected or finalized  
217 assessment been available at the time of the prior  
218 calculation.

219 4. (1) In order to implement the provisions of this  
220 section and Section 22 of Article X of the Constitution of  
221 Missouri, the term improvements shall apply to both real and  
222 personal property. In order to determine the value of new  
223 construction and improvements, each county assessor shall  
224 maintain a record of real property valuations in such a

225 manner as to identify each year the increase in valuation  
226 for each political subdivision in the county as a result of  
227 new construction and improvements. The value of new  
228 construction and improvements shall include the additional  
229 assessed value of all improvements or additions to real  
230 property which were begun after and were not part of the  
231 prior year's assessment, except that the additional assessed  
232 value of all improvements or additions to real property  
233 which had been totally or partially exempt from ad valorem  
234 taxes pursuant to sections 99.800 to 99.865, sections  
235 135.200 to 135.255, and section 353.110 shall be included in  
236 the value of new construction and improvements when the  
237 property becomes totally or partially subject to assessment  
238 and payment of all ad valorem taxes. Except for increases  
239 in the assessed value of motor vehicles as determined  
240 pursuant to subsection 9 of section 137.115, the aggregate  
241 increase in valuation of personal property for the current  
242 year over that of the previous year is the equivalent of the  
243 new construction and improvements factor for personal  
244 property. Any increase in the value of a motor vehicle from  
245 a previous year's value as determined pursuant to subsection  
246 9 of section 137.115 shall not be considered new  
247 construction and improvements. Notwithstanding any opt-out  
248 implemented pursuant to subsection 14 of section 137.115,  
249 the assessor shall certify the amount of new construction  
250 and improvements and the amount of assessed value on any  
251 real property which was assessed by the assessor of a county  
252 or city in such previous year but is assessed by the  
253 assessor of a county or city in the current year in a  
254 different subclass of real property separately for each of  
255 the three subclasses of real property for each political  
256 subdivision to the county clerk in order that political  
257 subdivisions shall have this information for the purpose of



258 calculating tax rates pursuant to this section and Section  
259 22, Article X, Constitution of Missouri. In addition, the  
260 state tax commission shall certify each year to each county  
261 clerk the increase in the general price level as measured by  
262 the Consumer Price Index for All Urban Consumers for the  
263 United States, or its successor publications, as defined and  
264 officially reported by the United States Department of  
265 Labor, or its successor agency. The state tax commission  
266 shall certify the increase in such index on the latest  
267 twelve-month basis available on February first of each year  
268 over the immediately preceding prior twelve-month period in  
269 order that political subdivisions shall have this  
270 information available in setting their tax rates according  
271 to law and Section 22 of Article X of the Constitution of  
272 Missouri. For purposes of implementing the provisions of  
273 this section and Section 22 of Article X of the Missouri  
274 Constitution, the term "property" means all taxable  
275 property, including state-assessed property.

276 (2) Each political subdivision required to revise  
277 rates of levy pursuant to this section or Section 22 of  
278 Article X of the Constitution of Missouri shall calculate  
279 each tax rate it is authorized to levy and, in establishing  
280 each tax rate, shall consider each provision for tax rate  
281 revision provided in this section and Section 22 of Article  
282 X of the Constitution of Missouri, separately and without  
283 regard to annual tax rate reductions provided in section  
284 67.505 and section 164.013. Each political subdivision  
285 shall set each tax rate it is authorized to levy using the  
286 calculation that produces the lowest tax rate ceiling. It  
287 is further the intent of the general assembly, pursuant to  
288 the authority of Section 10(c) of Article X of the  
289 Constitution of Missouri, that the provisions of such  
290 section be applicable to tax rate revisions mandated

291 pursuant to Section 22 of Article X of the Constitution of  
292 Missouri as to reestablishing tax rates as revised in  
293 subsequent years, enforcement provisions, and other  
294 provisions not in conflict with Section 22 of Article X of  
295 the Constitution of Missouri. Annual tax rate reductions  
296 provided in section 67.505 and section 164.013 shall be  
297 applied to the tax rate as established pursuant to this  
298 section and Section 22 of Article X of the Constitution of  
299 Missouri, unless otherwise provided by law.

300         5. (1) In all political subdivisions, the tax rate  
301 ceiling established pursuant to this section shall not be  
302 increased unless approved by a vote of the people. Approval  
303 of the higher tax rate shall be by at least a majority of  
304 votes cast. When a proposed higher tax rate requires  
305 approval by more than a simple majority pursuant to any  
306 provision of law or the constitution, the tax rate increase  
307 must receive approval by at least the majority required.

308         (2) When voters approve an increase in the tax rate,  
309 the amount of the increase shall be added to the tax rate  
310 ceiling as calculated pursuant to this section to the extent  
311 the total rate does not exceed any maximum rate prescribed  
312 by law. If a ballot question presents a stated tax rate for  
313 approval rather than describing the amount of increase in  
314 the question, the stated tax rate approved shall be adjusted  
315 as provided in this section and, so adjusted, shall be the  
316 current tax rate ceiling. The increased tax rate ceiling as  
317 approved shall be adjusted such that when applied to the  
318 current total assessed valuation of the political  
319 subdivision, excluding new construction and improvements  
320 since the date of the election approving such increase, the  
321 revenue derived from the adjusted tax rate ceiling is equal  
322 to the sum of: the amount of revenue which would have been  
323 derived by applying the voter-approved increased tax rate

324 ceiling to total assessed valuation of the political  
325 subdivision, as most recently certified by the city or  
326 county clerk on or before the date of the election in which  
327 such increase is approved, increased by the percentage  
328 increase in the consumer price index, as provided by law.  
329 Such adjusted tax rate ceiling may be applied to the total  
330 assessed valuation of the political subdivision at the  
331 setting of the next tax rate. If a ballot question presents  
332 a phased-in tax rate increase, upon voter approval, each tax  
333 rate increase shall be adjusted in the manner prescribed in  
334 this section to yield the sum of: the amount of revenue  
335 that would be derived by applying such voter-approved  
336 increased rate to the total assessed valuation, as most  
337 recently certified by the city or county clerk on or before  
338 the date of the election in which such increase was  
339 approved, increased by the percentage increase in the  
340 consumer price index, as provided by law, from the date of  
341 the election to the time of such increase and, so adjusted,  
342 shall be the current tax rate ceiling.

343 (3) The governing body of any political subdivision  
344 may levy a tax rate lower than its tax rate ceiling and may,  
345 in a nonreassessment year, increase that lowered tax rate to  
346 a level not exceeding the tax rate ceiling without voter  
347 approval in the manner provided under subdivision (4) of  
348 this subsection. Nothing in this section shall be construed  
349 as prohibiting a political subdivision from voluntarily  
350 levying a tax rate lower than that which is required under  
351 the provisions of this section or from seeking voter  
352 approval of a reduction to such political subdivision's tax  
353 rate ceiling.

354 (4) In a year of general reassessment, a governing  
355 body whose tax rate is lower than its tax rate ceiling shall  
356 revise its tax rate pursuant to the provisions of subsection

357 4 of this section as if its tax rate was at the tax rate  
358 ceiling. In a year following general reassessment, if such  
359 governing body intends to increase its tax rate, the  
360 governing body shall conduct a public hearing, and in a  
361 public meeting it shall adopt an ordinance, resolution, or  
362 policy statement justifying its action prior to setting and  
363 certifying its tax rate. The provisions of this subdivision  
364 shall not apply to any political subdivision which levies a  
365 tax rate lower than its tax rate ceiling solely due to a  
366 reduction required by law resulting from sales tax  
367 collections. The provisions of this subdivision shall not  
368 apply to any political subdivision which has received voter  
369 approval for an increase to its tax rate ceiling subsequent  
370 to setting its most recent tax rate.

371 6. (1) For the purposes of calculating state aid for  
372 public schools pursuant to section 163.031, each taxing  
373 authority which is a school district shall determine its  
374 proposed tax rate as a blended rate of the classes or  
375 subclasses of property. Such blended rate shall be  
376 calculated by first determining the total tax revenue of the  
377 property within the jurisdiction of the taxing authority,  
378 which amount shall be equal to the sum of the products of  
379 multiplying the assessed valuation of each class and  
380 subclass of property by the corresponding tax rate for such  
381 class or subclass, then dividing the total tax revenue by  
382 the total assessed valuation of the same jurisdiction, and  
383 then multiplying the resulting quotient by a factor of one  
384 hundred. Where the taxing authority is a school district,  
385 such blended rate shall also be used by such school district  
386 for calculating revenue from state-assessed railroad and  
387 utility property as defined in chapter 151 and for  
388 apportioning the tax rate by purpose.

389           (2) Each taxing authority proposing to levy a tax rate  
390 in any year shall notify the clerk of the county commission  
391 in the county or counties where the tax rate applies of its  
392 tax rate ceiling and its proposed tax rate. Each taxing  
393 authority shall express its proposed tax rate in a fraction  
394 equal to the nearest one-tenth of a cent, unless its  
395 proposed tax rate is in excess of one dollar, then one/one-  
396 hundredth of a cent. If a taxing authority shall round to  
397 one/one-hundredth of a cent, it shall round up a fraction  
398 greater than or equal to five/one-thousandth of one cent to  
399 the next higher one/one-hundredth of a cent; if a taxing  
400 authority shall round to one-tenth of a cent, it shall round  
401 up a fraction greater than or equal to five/one-hundredths  
402 of a cent to the next higher one-tenth of a cent. Any  
403 taxing authority levying a property tax rate shall provide  
404 data, in such form as shall be prescribed by the state  
405 auditor by rule, substantiating such tax rate complies with  
406 Missouri law. All forms for the calculation of rates  
407 pursuant to this section shall be promulgated as a rule and  
408 shall not be incorporated by reference. The state auditor  
409 shall promulgate rules for any and all forms for the  
410 calculation of rates pursuant to this section which do not  
411 currently exist in rule form or that have been incorporated  
412 by reference. In addition, each taxing authority proposing  
413 to levy a tax rate for debt service shall provide data, in  
414 such form as shall be prescribed by the state auditor by  
415 rule, substantiating the tax rate for debt service complies  
416 with Missouri law. A tax rate proposed for annual debt  
417 service requirements will be prima facie valid if, after  
418 making the payment for which the tax was levied, bonds  
419 remain outstanding and the debt fund reserves do not exceed  
420 the following year's payments. The county clerk shall keep  
421 on file and available for public inspection all such

422 information for a period of three years. The clerk shall,  
423 within three days of receipt, forward a copy of the notice  
424 of a taxing authority's tax rate ceiling and proposed tax  
425 rate and any substantiating data to the state auditor. The  
426 state auditor shall, within fifteen days of the date of  
427 receipt, examine such information and return to the county  
428 clerk his or her findings as to compliance of the tax rate  
429 ceiling with this section and as to compliance of any  
430 proposed tax rate for debt service with Missouri law. If  
431 the state auditor believes that a taxing authority's  
432 proposed tax rate does not comply with Missouri law, then  
433 the state auditor's findings shall include a recalculated  
434 tax rate, and the state auditor may request a taxing  
435 authority to submit documentation supporting such taxing  
436 authority's proposed tax rate. The county clerk shall  
437 immediately forward a copy of the auditor's findings to the  
438 taxing authority and shall file a copy of the findings with  
439 the information received from the taxing authority. The  
440 taxing authority shall have fifteen days from the date of  
441 receipt from the county clerk of the state auditor's  
442 findings and any request for supporting documentation to  
443 accept or reject in writing the rate change certified by the  
444 state auditor and to submit all requested information to the  
445 state auditor. A copy of the taxing authority's acceptance  
446 or rejection and any information submitted to the state  
447 auditor shall also be mailed to the county clerk. If a  
448 taxing authority rejects a rate change certified by the  
449 state auditor and the state auditor does not receive  
450 supporting information which justifies the taxing  
451 authority's original or any subsequent proposed tax rate,  
452 then the state auditor shall refer the perceived violations  
453 of such taxing authority to the attorney general's office  
454 and the attorney general is authorized to obtain injunctive

455 relief to prevent the taxing authority from levying a  
456 violative tax rate.

457 (3) In the event that the taxing authority incorrectly  
458 completes the forms created and promulgated under  
459 subdivision (2) of this subsection, or makes a clerical  
460 error, the taxing authority may submit amended forms with an  
461 explanation for the needed changes. If such amended forms  
462 are filed under regulations prescribed by the state auditor,  
463 the state auditor shall take into consideration such amended  
464 forms for the purposes of this subsection.

465 7. No tax rate shall be extended on the tax rolls by  
466 the county clerk unless the political subdivision has  
467 complied with the foregoing provisions of this section.

468 8. Whenever a taxpayer has cause to believe that a  
469 taxing authority has not complied with the provisions of  
470 this section, the taxpayer may make a formal complaint with  
471 the prosecuting attorney of the county. Where the  
472 prosecuting attorney fails to bring an action within ten  
473 days of the filing of the complaint, the taxpayer may bring  
474 a civil action pursuant to this section and institute an  
475 action as representative of a class of all taxpayers within  
476 a taxing authority if the class is so numerous that joinder  
477 of all members is impracticable, if there are questions of  
478 law or fact common to the class, if the claims or defenses  
479 of the representative parties are typical of the claims or  
480 defenses of the class, and if the representative parties  
481 will fairly and adequately protect the interests of the  
482 class. In any class action maintained pursuant to this  
483 section, the court may direct to the members of the class a  
484 notice to be published at least once each week for four  
485 consecutive weeks in a newspaper of general circulation  
486 published in the county where the civil action is commenced  
487 and in other counties within the jurisdiction of a taxing

488 authority. The notice shall advise each member that the  
489 court will exclude him or her from the class if he or she so  
490 requests by a specified date, that the judgment, whether  
491 favorable or not, will include all members who do not  
492 request exclusion, and that any member who does not request  
493 exclusion may, if he or she desires, enter an appearance.  
494 In any class action brought pursuant to this section, the  
495 court, in addition to the relief requested, shall assess  
496 against the taxing authority found to be in violation of  
497 this section the reasonable costs of bringing the action,  
498 including reasonable attorney's fees, provided no attorney's  
499 fees shall be awarded any attorney or association of  
500 attorneys who receive public funds from any source for their  
501 services. Any action brought pursuant to this section shall  
502 be set for hearing as soon as practicable after the cause is  
503 at issue.

504 9. If in any action, including a class action, the  
505 court issues an order requiring a taxing authority to revise  
506 the tax rates as provided in this section or enjoins a  
507 taxing authority from the collection of a tax because of its  
508 failure to revise the rate of levy as provided in this  
509 section, any taxpayer paying his or her taxes when an  
510 improper rate is applied has erroneously paid his or her  
511 taxes in part, whether or not the taxes are paid under  
512 protest as provided in section 139.031 or otherwise  
513 contested. The part of the taxes paid erroneously is the  
514 difference in the amount produced by the original levy and  
515 the amount produced by the revised levy. The township or  
516 county collector of taxes or the collector of taxes in any  
517 city shall refund the amount of the tax erroneously paid.  
518 The taxing authority refusing to revise the rate of levy as  
519 provided in this section shall make available to the  
520 collector all funds necessary to make refunds pursuant to



521 this subsection. No taxpayer shall receive any interest on  
522 any money erroneously paid by him or her pursuant to this  
523 subsection. Effective in the 1994 tax year, nothing in this  
524 section shall be construed to require a taxing authority to  
525 refund any tax erroneously paid prior to or during the third  
526 tax year preceding the current tax year.

527 10. Any rule or portion of a rule, as that term is  
528 defined in section 536.010, that is created under the  
529 authority delegated in this section shall become effective  
530 only if it complies with and is subject to all of the  
531 provisions of chapter 536 and, if applicable, section  
532 536.028. This section and chapter 536 are nonseverable and  
533 if any of the powers vested with the general assembly  
534 pursuant to chapter 536 to review, to delay the effective  
535 date, or to disapprove and annul a rule are subsequently  
536 held unconstitutional, then the grant of rulemaking  
537 authority and any rule proposed or adopted after August 28,  
538 2004, shall be invalid and void."; and

539 Further amend the title and enacting clause accordingly.