

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill No. 413, Page 1, Section TITLE, Lines 3-4,

2 by striking all of said lines and inserting in lieu thereof
3 the following: "sections relating to taxation."; and

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

6 "115.240. The election authority for any political
7 subdivision or special district shall label ballot measures
8 relating to taxation that are submitted by such political
9 subdivision or special district to a vote of the people
10 numerically or alphabetically in the order in which they are
11 submitted. No such ballot measure shall be labeled in a
12 descriptive manner aside from its numerical or alphabetical
13 designation. Election authorities may coordinate with each
14 other, or with the secretary of state, to maintain a
15 database or other record to facilitate numerical or
16 alphabetical assignment.

17 116.225. Political subdivisions or special districts
18 of this state shall label ballot measures of any type that
19 are submitted to a vote of the people alphabetically in the
20 order in which they are submitted by petition, ordinance,
21 vote of a political subdivision or special district, or
22 other method authorized by law. The secretary of state
23 shall label statutory initiative and referendum measures
24 with the letters A through I. The county governing body,
25 unless otherwise specified by a county charter, shall label
26 county ballot measures with the letters J through R, and the

27 governing body of each city, town, village, township, or
28 special district local ballot measures with the letters S
29 through Z. Each official or governing body described in
30 this section shall label the first ballot measure in each
31 category with the first letter in the sequence designated
32 for that category, and so on consecutively through the last
33 letter designated for the category, and then begin labeling
34 with the first letter for the category followed by an "A"
35 and so on. A new series of letters shall be started after
36 each election. In the event a measure is labeled prior to
37 but not voted on at the next succeeding election, the letter
38 or number assigned to such measure shall not be reassigned
39 until after such measure has been voted on by the people.

40 137.067. Notwithstanding any provision of law to the
41 contrary, any ballot measure seeking approval to add,
42 change, or modify a tax on real property shall express the
43 effect of the proposed change within the ballot language in
44 terms of the change in real dollars owed per one hundred
45 thousand dollars of a property's market valuation.

46 137.073. 1. As used in this section, the following
47 terms mean:

48 (1) "General reassessment", changes in value, entered
49 in the assessor's books, of a substantial portion of the
50 parcels of real property within a county resulting wholly or
51 partly from reappraisal of value or other actions of the
52 assessor or county equalization body or ordered by the state
53 tax commission or any court;

54 (2) "Tax rate", "rate", or "rate of levy", singular or
55 plural, includes the tax rate for each purpose of taxation
56 of property a taxing authority is authorized to levy without
57 a vote and any tax rate authorized by election, including
58 bond interest and sinking fund;

59 (3) "Tax rate ceiling", a tax rate as revised by the
60 taxing authority to comply with the provisions of this
61 section or when a court has determined the tax rate; except
62 that, other provisions of law to the contrary
63 notwithstanding, a school district may levy the operating
64 levy for school purposes required for the current year
65 pursuant to subsection 2 of section 163.021, less all
66 adjustments required pursuant to Article X, Section 22 of
67 the Missouri Constitution, if such tax rate does not exceed
68 the highest tax rate in effect subsequent to the 1980 tax
69 year. This is the maximum tax rate that may be levied,
70 unless a higher tax rate ceiling is approved by voters of
71 the political subdivision as provided in this section;

72 (4) "Tax revenue", when referring to the previous
73 year, means the actual receipts from ad valorem levies on
74 all classes of property, including state-assessed property,
75 in the immediately preceding fiscal year of the political
76 subdivision, plus an allowance for taxes billed but not
77 collected in the fiscal year and plus an additional
78 allowance for the revenue which would have been collected
79 from property which was annexed by such political
80 subdivision but which was not previously used in determining
81 tax revenue pursuant to this section. The term "tax
82 revenue" shall not include any receipts from ad valorem
83 levies on any property of a railroad corporation or a public
84 utility, as these terms are defined in section 386.020,
85 which were assessed by the assessor of a county or city in
86 the previous year but are assessed by the state tax
87 commission in the current year. All school districts and
88 those counties levying sales taxes pursuant to chapter 67
89 shall include in the calculation of tax revenue an amount
90 equivalent to that by which they reduced property tax levies
91 as a result of sales tax pursuant to section 67.505 and

92 section 164.013 or as excess home dock city or county fees
93 as provided in subsection 4 of section 313.820 in the
94 immediately preceding fiscal year but not including any
95 amount calculated to adjust for prior years. For purposes
96 of political subdivisions which were authorized to levy a
97 tax in the prior year but which did not levy such tax or
98 levied a reduced rate, the term "tax revenue", as used in
99 relation to the revision of tax levies mandated by law,
100 shall mean the revenues equal to the amount that would have
101 been available if the voluntary rate reduction had not been
102 made.

103 2. Whenever changes in assessed valuation are entered
104 in the assessor's books for any personal property, in the
105 aggregate, or for any subclass of real property as such
106 subclasses are established in Section 4(b) of Article X of
107 the Missouri Constitution and defined in section 137.016,
108 the county clerk in all counties and the assessor of St.
109 Louis City shall notify each political subdivision wholly or
110 partially within the county or St. Louis City of the change
111 in valuation of each subclass of real property,
112 individually, and personal property, in the aggregate,
113 exclusive of new construction and improvements. All
114 political subdivisions shall immediately revise the
115 applicable rates of levy for each purpose for each subclass
116 of real property, individually, and personal property, in
117 the aggregate, for which taxes are levied to the extent
118 necessary to produce from all taxable property, exclusive of
119 new construction and improvements, substantially the same
120 amount of tax revenue as was produced in the previous year
121 for each subclass of real property, individually, and
122 personal property, in the aggregate, except that the rate
123 shall not exceed the greater of the most recent voter-
124 approved rate or the most recent voter-approved rate as

125 adjusted under subdivision (2) of subsection 5 of this
126 section. Any political subdivision that has received
127 approval from voters for a tax increase after August 27,
128 2008, may levy a rate to collect substantially the same
129 amount of tax revenue as the amount of revenue that would
130 have been derived by applying the voter-approved increased
131 tax rate ceiling to the total assessed valuation of the
132 political subdivision as most recently certified by the city
133 or county clerk on or before the date of the election in
134 which such increase is approved, increased by the percentage
135 increase in the consumer price index, as provided by law,
136 except that the rate shall not exceed the greater of the
137 most recent voter-approved rate or the most recent voter-
138 approved rate as adjusted under subdivision (2) of
139 subsection 5 of this section. Such tax revenue shall not
140 include any receipts from ad valorem levies on any real
141 property which was assessed by the assessor of a county or
142 city in such previous year but is assessed by the assessor
143 of a county or city in the current year in a different
144 subclass of real property. Where the taxing authority is a
145 school district for the purposes of revising the applicable
146 rates of levy for each subclass of real property, the tax
147 revenues from state-assessed railroad and utility property
148 shall be apportioned and attributed to each subclass of real
149 property based on the percentage of the total assessed
150 valuation of the county that each subclass of real property
151 represents in the current taxable year. As provided in
152 Section 22 of Article X of the constitution, a political
153 subdivision may also revise each levy to allow for
154 inflationary assessment growth occurring within the
155 political subdivision. The inflationary growth factor for
156 any such subclass of real property or personal property
157 shall be limited to the actual assessment growth in such

158 subclass or class, exclusive of new construction and
159 improvements, and exclusive of the assessed value on any
160 real property which was assessed by the assessor of a county
161 or city in the current year in a different subclass of real
162 property, but not to exceed the consumer price index or five
163 percent, whichever is lower. Should the tax revenue of a
164 political subdivision from the various tax rates determined
165 in this subsection be different than the tax revenue that
166 would have been determined from a single tax rate as
167 calculated pursuant to the method of calculation in this
168 subsection prior to January 1, 2003, then the political
169 subdivision shall revise the tax rates of those subclasses
170 of real property, individually, and/or personal property, in
171 the aggregate, in which there is a tax rate reduction,
172 pursuant to the provisions of this subsection. Such
173 revision shall yield an amount equal to such difference and
174 shall be apportioned among such subclasses of real property,
175 individually, and/or personal property, in the aggregate,
176 based on the relative assessed valuation of the class or
177 subclasses of property experiencing a tax rate reduction.
178 Such revision in the tax rates of each class or subclass
179 shall be made by computing the percentage of current year
180 adjusted assessed valuation of each class or subclass with a
181 tax rate reduction to the total current year adjusted
182 assessed valuation of the class or subclasses with a tax
183 rate reduction, multiplying the resulting percentages by the
184 revenue difference between the single rate calculation and
185 the calculations pursuant to this subsection and dividing by
186 the respective adjusted current year assessed valuation of
187 each class or subclass to determine the adjustment to the
188 rate to be levied upon each class or subclass of property.
189 The adjustment computed herein shall be multiplied by one
190 hundred, rounded to four decimals in the manner provided in

191 this subsection, and added to the initial rate computed for
192 each class or subclass of property. For school districts
193 that levy separate tax rates on each subclass of real
194 property and personal property in the aggregate, if voters
195 approved a ballot before January 1, 2011, that presented
196 separate stated tax rates to be applied to the different
197 subclasses of real property and personal property in the
198 aggregate, or increases the separate rates that may be
199 levied on the different subclasses of real property and
200 personal property in the aggregate by different amounts, the
201 tax rate that shall be used for the single tax rate
202 calculation shall be a blended rate, calculated in the
203 manner provided under subdivision (1) of subsection 6 of
204 this section. Notwithstanding any provision of this
205 subsection to the contrary, no revision to the rate of levy
206 for personal property shall cause such levy to increase over
207 the levy for personal property from the prior year.

208 3. (1) Where the taxing authority is a school
209 district, it shall be required to revise the rates of levy
210 to the extent necessary to produce from all taxable
211 property, including state-assessed railroad and utility
212 property, which shall be separately estimated in addition to
213 other data required in complying with section 164.011,
214 substantially the amount of tax revenue permitted in this
215 section. In the year following tax rate reduction, the tax
216 rate ceiling may be adjusted to offset such district's
217 reduction in the apportionment of state school moneys due to
218 its reduced tax rate. However, in the event any school
219 district, in calculating a tax rate ceiling pursuant to this
220 section, requiring the estimating of effects of state-
221 assessed railroad and utility valuation or loss of state
222 aid, discovers that the estimates used result in receipt of
223 excess revenues, which would have required a lower rate if

224 the actual information had been known, the school district
225 shall reduce the tax rate ceiling in the following year to
226 compensate for the excess receipts, and the recalculated
227 rate shall become the tax rate ceiling for purposes of this
228 section.

229 (2) For any political subdivision which experiences a
230 reduction in the amount of assessed valuation relating to a
231 prior year, due to decisions of the state tax commission or
232 a court pursuant to sections 138.430 to 138.433, or due to
233 clerical errors or corrections in the calculation or
234 recordation of any assessed valuation:

235 (a) Such political subdivision may revise the tax rate
236 ceiling for each purpose it levies taxes to compensate for
237 the reduction in assessed value occurring after the
238 political subdivision calculated the tax rate ceiling for
239 the particular subclass of real property or for personal
240 property, in the aggregate, in a prior year. Such revision
241 by the political subdivision shall be made at the time of
242 the next calculation of the tax rate for the particular
243 subclass of real property or for personal property, in the
244 aggregate, after the reduction in assessed valuation has
245 been determined and shall be calculated in a manner that
246 results in the revised tax rate ceiling being the same as it
247 would have been had the corrected or finalized assessment
248 been available at the time of the prior calculation;

249 (b) In addition, for up to three years following the
250 determination of the reduction in assessed valuation as a
251 result of circumstances defined in this subdivision, such
252 political subdivision may levy a tax rate for each purpose
253 it levies taxes above the revised tax rate ceiling provided
254 in paragraph (a) of this subdivision to recoup any revenues
255 it was entitled to receive had the corrected or finalized

256 assessment been available at the time of the prior
257 calculation.

258 4. (1) In order to implement the provisions of this
259 section and Section 22 of Article X of the Constitution of
260 Missouri, the term improvements shall apply to both real and
261 personal property. In order to determine the value of new
262 construction and improvements, each county assessor shall
263 maintain a record of real property valuations in such a
264 manner as to identify each year the increase in valuation
265 for each political subdivision in the county as a result of
266 new construction and improvements. The value of new
267 construction and improvements shall include the additional
268 assessed value of all improvements or additions to real
269 property which were begun after and were not part of the
270 prior year's assessment, except that the additional assessed
271 value of all improvements or additions to real property
272 which had been totally or partially exempt from ad valorem
273 taxes pursuant to sections 99.800 to 99.865, sections
274 135.200 to 135.255, and section 353.110 shall be included in
275 the value of new construction and improvements when the
276 property becomes totally or partially subject to assessment
277 and payment of all ad valorem taxes. The aggregate increase
278 in valuation of personal property for the current year over
279 that of the previous year is the equivalent of the new
280 construction and improvements factor for personal property.
281 Notwithstanding any opt-out implemented pursuant to
282 subsection 14 of section 137.115, the assessor shall certify
283 the amount of new construction and improvements and the
284 amount of assessed value on any real property which was
285 assessed by the assessor of a county or city in such
286 previous year but is assessed by the assessor of a county or
287 city in the current year in a different subclass of real
288 property separately for each of the three subclasses of real

289 property for each political subdivision to the county clerk
290 in order that political subdivisions shall have this
291 information for the purpose of calculating tax rates
292 pursuant to this section and Section 22, Article X,
293 Constitution of Missouri. In addition, the state tax
294 commission shall certify each year to each county clerk the
295 increase in the general price level as measured by the
296 Consumer Price Index for All Urban Consumers for the United
297 States, or its successor publications, as defined and
298 officially reported by the United States Department of
299 Labor, or its successor agency. The state tax commission
300 shall certify the increase in such index on the latest
301 twelve-month basis available on February first of each year
302 over the immediately preceding prior twelve-month period in
303 order that political subdivisions shall have this
304 information available in setting their tax rates according
305 to law and Section 22 of Article X of the Constitution of
306 Missouri. For purposes of implementing the provisions of
307 this section and Section 22 of Article X of the Missouri
308 Constitution, the term "property" means all taxable
309 property, including state-assessed property.

310 (2) Each political subdivision required to revise
311 rates of levy pursuant to this section or Section 22 of
312 Article X of the Constitution of Missouri shall calculate
313 each tax rate it is authorized to levy and, in establishing
314 each tax rate, shall consider each provision for tax rate
315 revision provided in this section and Section 22 of Article
316 X of the Constitution of Missouri, separately and without
317 regard to annual tax rate reductions provided in section
318 67.505 and section 164.013. Each political subdivision
319 shall set each tax rate it is authorized to levy using the
320 calculation that produces the lowest tax rate ceiling. It
321 is further the intent of the general assembly, pursuant to

322 the authority of Section 10(c) of Article X of the
323 Constitution of Missouri, that the provisions of such
324 section be applicable to tax rate revisions mandated
325 pursuant to Section 22 of Article X of the Constitution of
326 Missouri as to reestablishing tax rates as revised in
327 subsequent years, enforcement provisions, and other
328 provisions not in conflict with Section 22 of Article X of
329 the Constitution of Missouri. Annual tax rate reductions
330 provided in section 67.505 and section 164.013 shall be
331 applied to the tax rate as established pursuant to this
332 section and Section 22 of Article X of the Constitution of
333 Missouri, unless otherwise provided by law.

334 5. (1) In all political subdivisions, the tax rate
335 ceiling established pursuant to this section shall not be
336 increased unless approved by a vote of the people. Approval
337 of the higher tax rate shall be by at least a majority of
338 votes cast. When a proposed higher tax rate requires
339 approval by more than a simple majority pursuant to any
340 provision of law or the constitution, the tax rate increase
341 must receive approval by at least the majority required.

342 (2) When voters approve an increase in the tax rate,
343 the amount of the increase shall be added to the tax rate
344 ceiling as calculated pursuant to this section to the extent
345 the total rate does not exceed any maximum rate prescribed
346 by law. If a ballot question presents a stated tax rate for
347 approval rather than describing the amount of increase in
348 the question, the stated tax rate approved shall be adjusted
349 as provided in this section and, so adjusted, shall be the
350 current tax rate ceiling. The increased tax rate ceiling as
351 approved shall be adjusted such that when applied to the
352 current total assessed valuation of the political
353 subdivision, excluding new construction and improvements
354 since the date of the election approving such increase, the

355 revenue derived from the adjusted tax rate ceiling is equal
356 to the sum of: the amount of revenue which would have been
357 derived by applying the voter-approved increased tax rate
358 ceiling to total assessed valuation of the political
359 subdivision, as most recently certified by the city or
360 county clerk on or before the date of the election in which
361 such increase is approved, increased by the percentage
362 increase in the consumer price index, as provided by law.
363 Such adjusted tax rate ceiling may be applied to the total
364 assessed valuation of the political subdivision at the
365 setting of the next tax rate. If a ballot question presents
366 a phased-in tax rate increase, upon voter approval, each tax
367 rate increase shall be adjusted in the manner prescribed in
368 this section to yield the sum of: the amount of revenue
369 that would be derived by applying such voter-approved
370 increased rate to the total assessed valuation, as most
371 recently certified by the city or county clerk on or before
372 the date of the election in which such increase was
373 approved, increased by the percentage increase in the
374 consumer price index, as provided by law, from the date of
375 the election to the time of such increase and, so adjusted,
376 shall be the current tax rate ceiling.

377 (3) The provisions of subdivision (2) of this
378 subsection notwithstanding, if, prior to the expiration of a
379 temporary levy increase, voters approve a subsequent levy
380 increase, the new tax rate ceiling shall remain in effect
381 only until such time as the temporary levy expires under the
382 terms originally approved by a vote of the people, at which
383 time the tax rate ceiling shall be decreased by the amount
384 of the temporary levy increase. If, prior to the expiration
385 of a temporary levy increase, voters of a political
386 subdivision are asked to approve an additional, permanent
387 increase to the political subdivision's tax rate ceiling,

388 voters shall be submitted ballot language that clearly
389 indicates that if the permanent levy increase is approved,
390 the temporary levy shall be made permanent.

391 (4) The governing body of any political subdivision
392 may levy a tax rate lower than its tax rate ceiling and may,
393 in a nonreassessment year, increase that lowered tax rate to
394 a level not exceeding the tax rate ceiling without voter
395 approval in the manner provided under subdivision ~~[(4)]~~ (5)
396 of this subsection. Nothing in this section shall be
397 construed as prohibiting a political subdivision from
398 voluntarily levying a tax rate lower than that which is
399 required under the provisions of this section or from
400 seeking voter approval of a reduction to such political
401 subdivision's tax rate ceiling.

402 ~~[(4)]~~ (5) In a year of general reassessment, a
403 governing body whose tax rate is lower than its tax rate
404 ceiling shall revise its tax rate pursuant to the provisions
405 of subsection 4 of this section as if its tax rate was at
406 the tax rate ceiling. In a year following general
407 reassessment, if such governing body intends to increase its
408 tax rate, the governing body shall conduct a public hearing,
409 and in a public meeting it shall adopt an ordinance,
410 resolution, or policy statement justifying its action prior
411 to setting and certifying its tax rate. The provisions of
412 this subdivision shall not apply to any political
413 subdivision which levies a tax rate lower than its tax rate
414 ceiling solely due to a reduction required by law resulting
415 from sales tax collections. The provisions of this
416 subdivision shall not apply to any political subdivision
417 which has received voter approval for an increase to its tax
418 rate ceiling subsequent to setting its most recent tax rate.

419 6. (1) For the purposes of calculating state aid for
420 public schools pursuant to section 163.031, each taxing

421 authority which is a school district shall determine its
422 proposed tax rate as a blended rate of the classes or
423 subclasses of property. Such blended rate shall be
424 calculated by first determining the total tax revenue of the
425 property within the jurisdiction of the taxing authority,
426 which amount shall be equal to the sum of the products of
427 multiplying the assessed valuation of each class and
428 subclass of property by the corresponding tax rate for such
429 class or subclass, then dividing the total tax revenue by
430 the total assessed valuation of the same jurisdiction, and
431 then multiplying the resulting quotient by a factor of one
432 hundred. Where the taxing authority is a school district,
433 such blended rate shall also be used by such school district
434 for calculating revenue from state-assessed railroad and
435 utility property as defined in chapter 151 and for
436 apportioning the tax rate by purpose.

437 (2) Each taxing authority proposing to levy a tax rate
438 in any year shall notify the clerk of the county commission
439 in the county or counties where the tax rate applies of its
440 tax rate ceiling and its proposed tax rate. Each taxing
441 authority shall express its proposed tax rate in a fraction
442 equal to the nearest one-tenth of a cent, unless its
443 proposed tax rate is in excess of one dollar, then one/one-
444 hundredth of a cent. If a taxing authority shall round to
445 one/one-hundredth of a cent, it shall round up a fraction
446 greater than or equal to five/one-thousandth of one cent to
447 the next higher one/one-hundredth of a cent; if a taxing
448 authority shall round to one-tenth of a cent, it shall round
449 up a fraction greater than or equal to five/one-hundredths
450 of a cent to the next higher one-tenth of a cent. Any
451 taxing authority levying a property tax rate shall provide
452 data, in such form as shall be prescribed by the state
453 auditor by rule, substantiating such tax rate complies with

454 Missouri law. All forms for the calculation of rates
455 pursuant to this section shall be promulgated as a rule and
456 shall not be incorporated by reference. The state auditor
457 shall promulgate rules for any and all forms for the
458 calculation of rates pursuant to this section which do not
459 currently exist in rule form or that have been incorporated
460 by reference. In addition, each taxing authority proposing
461 to levy a tax rate for debt service shall provide data, in
462 such form as shall be prescribed by the state auditor by
463 rule, substantiating the tax rate for debt service complies
464 with Missouri law. A tax rate proposed for annual debt
465 service requirements will be prima facie valid if, after
466 making the payment for which the tax was levied, bonds
467 remain outstanding and the debt fund reserves do not exceed
468 the following year's payments. The county clerk shall keep
469 on file and available for public inspection all such
470 information for a period of three years. The clerk shall,
471 within three days of receipt, forward a copy of the notice
472 of a taxing authority's tax rate ceiling and proposed tax
473 rate and any substantiating data to the state auditor. The
474 state auditor shall, within fifteen days of the date of
475 receipt, examine such information and return to the county
476 clerk his or her findings as to compliance of the tax rate
477 ceiling with this section and as to compliance of any
478 proposed tax rate for debt service with Missouri law. If
479 the state auditor believes that a taxing authority's
480 proposed tax rate does not comply with Missouri law, then
481 the state auditor's findings shall include a recalculated
482 tax rate, and the state auditor may request a taxing
483 authority to submit documentation supporting such taxing
484 authority's proposed tax rate. The county clerk shall
485 immediately forward a copy of the auditor's findings to the
486 taxing authority and shall file a copy of the findings with

487 the information received from the taxing authority. The
488 taxing authority shall have fifteen days from the date of
489 receipt from the county clerk of the state auditor's
490 findings and any request for supporting documentation to
491 accept or reject in writing the rate change certified by the
492 state auditor and to submit all requested information to the
493 state auditor. A copy of the taxing authority's acceptance
494 or rejection and any information submitted to the state
495 auditor shall also be mailed to the county clerk. If a
496 taxing authority rejects a rate change certified by the
497 state auditor and the state auditor does not receive
498 supporting information which justifies the taxing
499 authority's original or any subsequent proposed tax rate,
500 then the state auditor shall refer the perceived violations
501 of such taxing authority to the attorney general's office
502 and the attorney general is authorized to obtain injunctive
503 relief to prevent the taxing authority from levying a
504 violative tax rate.

505 (3) In the event that the taxing authority incorrectly
506 completes the forms created and promulgated under
507 subdivision (2) of this subsection, or makes a clerical
508 error, the taxing authority may submit amended forms with an
509 explanation for the needed changes. If such amended forms
510 are filed under regulations prescribed by the state auditor,
511 the state auditor shall take into consideration such amended
512 forms for the purposes of this subsection.

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

516 8. Whenever a taxpayer has cause to believe that a
517 taxing authority has not complied with the provisions of
518 this section, the taxpayer may make a formal complaint with
519 the prosecuting attorney of the county. Where the

520 prosecuting attorney fails to bring an action within ten
521 days of the filing of the complaint, the taxpayer may bring
522 a civil action pursuant to this section and institute an
523 action as representative of a class of all taxpayers within
524 a taxing authority if the class is so numerous that joinder
525 of all members is impracticable, if there are questions of
526 law or fact common to the class, if the claims or defenses
527 of the representative parties are typical of the claims or
528 defenses of the class, and if the representative parties
529 will fairly and adequately protect the interests of the
530 class. In any class action maintained pursuant to this
531 section, the court may direct to the members of the class a
532 notice to be published at least once each week for four
533 consecutive weeks in a newspaper of general circulation
534 published in the county where the civil action is commenced
535 and in other counties within the jurisdiction of a taxing
536 authority. The notice shall advise each member that the
537 court will exclude him or her from the class if he or she so
538 requests by a specified date, that the judgment, whether
539 favorable or not, will include all members who do not
540 request exclusion, and that any member who does not request
541 exclusion may, if he or she desires, enter an appearance.
542 In any class action brought pursuant to this section, the
543 court, in addition to the relief requested, shall assess
544 against the taxing authority found to be in violation of
545 this section the reasonable costs of bringing the action,
546 including reasonable attorney's fees, provided no attorney's
547 fees shall be awarded any attorney or association of
548 attorneys who receive public funds from any source for their
549 services. Any action brought pursuant to this section shall
550 be set for hearing as soon as practicable after the cause is
551 at issue.

552 9. If in any action, including a class action, the
553 court issues an order requiring a taxing authority to revise
554 the tax rates as provided in this section or enjoins a
555 taxing authority from the collection of a tax because of its
556 failure to revise the rate of levy as provided in this
557 section, any taxpayer paying his or her taxes when an
558 improper rate is applied has erroneously paid his or her
559 taxes in part, whether or not the taxes are paid under
560 protest as provided in section 139.031 or otherwise
561 contested. The part of the taxes paid erroneously is the
562 difference in the amount produced by the original levy and
563 the amount produced by the revised levy. The township or
564 county collector of taxes or the collector of taxes in any
565 city shall refund the amount of the tax erroneously paid.
566 The taxing authority refusing to revise the rate of levy as
567 provided in this section shall make available to the
568 collector all funds necessary to make refunds pursuant to
569 this subsection. No taxpayer shall receive any interest on
570 any money erroneously paid by him or her pursuant to this
571 subsection. Effective in the 1994 tax year, nothing in this
572 section shall be construed to require a taxing authority to
573 refund any tax erroneously paid prior to or during the third
574 tax year preceding the current tax year.

575 10. Any rule or portion of a rule, as that term is
576 defined in section 536.010, that is created under the
577 authority delegated in this section shall become effective
578 only if it complies with and is subject to all of the
579 provisions of chapter 536 and, if applicable, section
580 536.028. This section and chapter 536 are nonseverable and
581 if any of the powers vested with the general assembly
582 pursuant to chapter 536 to review, to delay the effective
583 date, or to disapprove and annul a rule are subsequently
584 held unconstitutional, then the grant of rulemaking

585 authority and any rule proposed or adopted after August 28,
586 2004, shall be invalid and void."; and
587 Further amend the title and enacting clause accordingly.