

FIRST REGULAR SESSION

SENATE BILL NO. 786

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR NICOLA.

3105S.01H

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 137.115, 138.060, 138.135, 138.434, and 139.031, RSMo, and to enact in lieu thereof six new sections relating to property taxes.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 137.115, 138.060, 138.135, 138.434, and 139.031, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 137.115, 137.132, 138.060, 138.135, 138.434, and 139.031, to read as follows:

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's deputies in all counties of this state including the City of St. Louis shall annually make a list of all real and tangible personal property taxable in the assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The true value in money of any possessory interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan,

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

18 as defined by 14 CFR 151.5, of a commercial airport having a
19 FAR Part 139 certification and owned by a political
20 subdivision, shall be the otherwise applicable true value in
21 money of any such possessory interest in real property, less
22 the total dollar amount of costs paid by a party, other than
23 the political subdivision, towards any new construction or
24 improvements on such real property completed after January
25 1, 2008, and which are included in the above-mentioned
26 possessory interest, regardless of the year in which such
27 costs were incurred or whether such costs were considered in
28 any prior year. The assessor shall annually assess all real
29 property in the following manner: new assessed values shall
30 be determined as of January first of each odd-numbered year
31 and shall be entered in the assessor's books; those same
32 assessed values shall apply in the following even-numbered
33 year, except for new construction and property improvements
34 which shall be valued as though they had been completed as
35 of January first of the preceding odd-numbered year. The
36 assessor may call at the office, place of doing business, or
37 residence of each person required by this chapter to list
38 property, and require the person to make a correct statement
39 of all taxable tangible personal property owned by the
40 person or under his or her care, charge or management,
41 taxable in the county. On or before January first of each
42 even-numbered year, the assessor shall prepare and submit a
43 two-year assessment maintenance plan to the county governing
44 body and the state tax commission for their respective
45 approval or modification. The county governing body shall
46 approve and forward such plan or its alternative to the plan
47 to the state tax commission by February first. If the
48 county governing body fails to forward the plan or its
49 alternative to the plan to the state tax commission by

50 February first, the assessor's plan shall be considered
51 approved by the county governing body. If the state tax
52 commission fails to approve a plan and if the state tax
53 commission and the assessor and the governing body of the
54 county involved are unable to resolve the differences, in
55 order to receive state cost-share funds outlined in section
56 137.750, the county or the assessor shall petition the
57 administrative hearing commission, by May first, to decide
58 all matters in dispute regarding the assessment maintenance
59 plan. Upon agreement of the parties, the matter may be
60 stayed while the parties proceed with mediation or
61 arbitration upon terms agreed to by the parties. The final
62 decision of the administrative hearing commission shall be
63 subject to judicial review in the circuit court of the
64 county involved. In the event a valuation of subclass (1)
65 real property within any county with a charter form of
66 government, or within a city not within a county, is made by
67 a computer, computer-assisted method or a computer program,
68 the burden of proof, supported by clear, convincing and
69 cogent evidence to sustain such valuation, shall be on the
70 assessor at any hearing or appeal. In any such county,
71 unless the assessor proves otherwise, there shall be a
72 presumption that the assessment was made by a computer,
73 computer-assisted method or a computer program. Such
74 evidence shall include, but shall not be limited to, the
75 following:

76 (1) The findings of the assessor based on an appraisal
77 of the property by generally accepted appraisal techniques;
78 and

79 (2) The purchase prices from sales of at least three
80 comparable properties and the address or location thereof.

81 As used in this subdivision, the word "comparable" means
82 that:

83 (a) Such sale was closed at a date relevant to the
84 property valuation; and

85 (b) Such properties are not more than one mile from
86 the site of the disputed property, except where no similar
87 properties exist within one mile of the disputed property,
88 the nearest comparable property shall be used. Such
89 property shall be within five hundred square feet in size of
90 the disputed property, and resemble the disputed property in
91 age, floor plan, number of rooms, and other relevant
92 characteristics.

93 2. Assessors in each county of this state and the City
94 of St. Louis may send personal property assessment forms
95 through the mail.

96 3. The following items of personal property shall each
97 constitute separate subclasses of tangible personal property
98 and shall be assessed and valued for the purposes of
99 taxation at the following percentages of their true value in
100 money:

101 (1) Grain and other agricultural crops in an
102 unmanufactured condition, one-half of one percent;

103 (2) Livestock, twelve percent;

104 (3) Farm machinery, twelve percent;

105 (4) Motor vehicles which are eligible for registration
106 as and are registered as historic motor vehicles pursuant to
107 section 301.131 and aircraft which are at least twenty-five
108 years old and which are used solely for noncommercial
109 purposes and are operated less than two hundred hours per
110 year or aircraft that are home built from a kit, five
111 percent;

112 (5) Poultry, twelve percent; and

113 (6) Tools and equipment used for pollution control and
114 tools and equipment used in retooling for the purpose of
115 introducing new product lines or used for making
116 improvements to existing products by any company which is
117 located in a state enterprise zone and which is identified
118 by any standard industrial classification number cited in
119 subdivision (7) of section 135.200, twenty-five percent.

120 4. The person listing the property shall enter a true
121 and correct statement of the property, in a printed blank
122 prepared for that purpose. The statement, after being
123 filled out, shall be signed and either affirmed or sworn to
124 as provided in section 137.155. The list shall then be
125 delivered to the assessor.

126 5. (1) All subclasses of real property, as such
127 subclasses are established in Section 4(b) of Article X of
128 the Missouri Constitution and defined in section 137.016,
129 shall be assessed at the following percentages of true value:

130 (a) For real property in subclass (1), nineteen
131 percent;

132 (b) For real property in subclass (2), twelve percent;
133 and

134 (c) For real property in subclass (3), thirty-two
135 percent.

136 (2) A taxpayer may apply to the county assessor, or,
137 if not located within a county, then the assessor of such
138 city, for the reclassification of such taxpayer's real
139 property if the use or purpose of such real property is
140 changed after such property is assessed under the provisions
141 of this chapter. If the assessor determines that such
142 property shall be reclassified, he or she shall determine
143 the assessment under this subsection based on the percentage

144 of the tax year that such property was classified in each
145 subclassification.

146 6. Manufactured homes, as defined in section 700.010,
147 which are actually used as dwelling units shall be assessed
148 at the same percentage of true value as residential real
149 property for the purpose of taxation. The percentage of
150 assessment of true value for such manufactured homes shall
151 be the same as for residential real property. If the county
152 collector cannot identify or find the manufactured home when
153 attempting to attach the manufactured home for payment of
154 taxes owed by the manufactured home owner, the county
155 collector may request the county commission to have the
156 manufactured home removed from the tax books, and such
157 request shall be granted within thirty days after the
158 request is made; however, the removal from the tax books
159 does not remove the tax lien on the manufactured home if it
160 is later identified or found. For purposes of this section,
161 a manufactured home located in a manufactured home rental
162 park, rental community or on real estate not owned by the
163 manufactured home owner shall be considered personal
164 property. For purposes of this section, a manufactured home
165 located on real estate owned by the manufactured home owner
166 may be considered real property.

167 7. Each manufactured home assessed shall be considered
168 a parcel for the purpose of reimbursement pursuant to
169 section 137.750, unless the manufactured home is deemed to
170 be real estate as defined in subsection 7 of section 442.015
171 and assessed as a realty improvement to the existing real
172 estate parcel.

173 8. Any amount of tax due and owing based on the
174 assessment of a manufactured home shall be included on the
175 personal property tax statement of the manufactured home

176 owner unless the manufactured home is deemed to be real
177 estate as defined in subsection 7 of section 442.015, in
178 which case the amount of tax due and owing on the assessment
179 of the manufactured home as a realty improvement to the
180 existing real estate parcel shall be included on the real
181 property tax statement of the real estate owner.

182 9. The assessor of each county and each city not
183 within a county shall use the trade-in value published in
184 the October issue of the National Automobile Dealers'
185 Association Official Used Car Guide, or its successor
186 publication, as the recommended guide of information for
187 determining the true value of motor vehicles described in
188 such publication. The assessor shall not use a value that
189 is greater than the average trade-in value in determining
190 the true value of the motor vehicle without performing a
191 physical inspection of the motor vehicle. For vehicles two
192 years old or newer from a vehicle's model year, the assessor
193 may use a value other than average without performing a
194 physical inspection of the motor vehicle. In the absence of
195 a listing for a particular motor vehicle in such
196 publication, the assessor shall use such information or
197 publications which in the assessor's judgment will fairly
198 estimate the true value in money of the motor vehicle.

199 10. Before the assessor may increase the assessed
200 valuation of any parcel of subclass (1) real property by
201 more than fifteen percent since the last assessment,
202 excluding increases due to new construction or improvements,
203 the assessor shall conduct a physical inspection of such
204 property.

205 11. If a physical inspection is required[,] pursuant
206 to subsection 10 of this section, the assessor shall notify
207 the property owner of that fact in writing and shall provide

208 the owner clear written notice of the owner's rights
209 relating to the physical inspection. If a physical
210 inspection is required, the property owner may request that
211 an interior inspection be performed during the physical
212 inspection. The owner shall have no less than thirty days
213 **prior to the physical inspection** to notify the assessor of a
214 request for an interior physical inspection.

215 12. A physical inspection[, as] required by subsection
216 10 of this section[,] **shall be completed prior to July first**
217 **of the reassessment year and** shall include, but not be
218 limited to, an on-site personal observation and review of
219 all exterior portions of the land and any buildings and
220 improvements to which the inspector has or may reasonably
221 and lawfully gain external access, and shall include an
222 observation and review of the interior of any buildings or
223 improvements on the property upon the timely request of the
224 owner pursuant to subsection 11 of this section. Mere
225 observation of the property via a drive-by inspection or the
226 like shall not be considered sufficient to constitute a
227 physical inspection as required by this section.

228 13. A county or city collector may accept credit cards
229 as proper form of payment of outstanding property tax or
230 license due. No county or city collector may charge
231 surcharge for payment by credit card which exceeds the fee
232 or surcharge charged by the credit card bank, processor, or
233 issuer for its service. A county or city collector may
234 accept payment by electronic transfers of funds in payment
235 of any tax or license and charge the person making such
236 payment a fee equal to the fee charged the county by the
237 bank, processor, or issuer of such electronic payment.

238 14. Any county or city not within a county in this
239 state may, by an affirmative vote of the governing body of

240 such county, opt out of the provisions of this section and
241 sections 137.073, 138.060, and 138.100 as enacted by house
242 bill no. 1150 of the ninety-first general assembly, second
243 regular session and section 137.073 as modified by house
244 committee substitute for senate substitute for senate
245 committee substitute for senate bill no. 960, ninety-second
246 general assembly, second regular session, for the next year
247 of the general reassessment, prior to January first of any
248 year. No county or city not within a county shall exercise
249 this opt-out provision after implementing the provisions of
250 this section and sections 137.073, 138.060, and 138.100 as
251 enacted by house bill no. 1150 of the ninety-first general
252 assembly, second regular session and section 137.073 as
253 modified by house committee substitute for senate substitute
254 for senate committee substitute for senate bill no. 960,
255 ninety-second general assembly, second regular session, in a
256 year of general reassessment. For the purposes of applying
257 the provisions of this subsection, a political subdivision
258 contained within two or more counties where at least one of
259 such counties has opted out and at least one of such
260 counties has not opted out shall calculate a single tax rate
261 as in effect prior to the enactment of house bill no. 1150
262 of the ninety-first general assembly, second regular
263 session. A governing body of a city not within a county or
264 a county that has opted out under the provisions of this
265 subsection may choose to implement the provisions of this
266 section and sections 137.073, 138.060, and 138.100 as
267 enacted by house bill no. 1150 of the ninety-first general
268 assembly, second regular session, and section 137.073 as
269 modified by house committee substitute for senate substitute
270 for senate committee substitute for senate bill no. 960,
271 ninety-second general assembly, second regular session, for

272 the next year of general reassessment, by an affirmative
273 vote of the governing body prior to December thirty-first of
274 any year.

275 15. The governing body of any city of the third
276 classification with more than twenty-six thousand three
277 hundred but fewer than twenty-six thousand seven hundred
278 inhabitants located in any county that has exercised its
279 authority to opt out under subsection 14 of this section may
280 levy separate and differing tax rates for real and personal
281 property only if such city bills and collects its own
282 property taxes or satisfies the entire cost of the billing
283 and collection of such separate and differing tax rates.
284 Such separate and differing rates shall not exceed such
285 city's tax rate ceiling.

286 16. Any portion of real property that is available as
287 reserve for strip, surface, or coal mining for minerals for
288 purposes of excavation for future use or sale to others that
289 has not been bonded and permitted under chapter 444 shall be
290 assessed based upon how the real property is currently being
291 used. Any information provided to a county assessor, state
292 tax commission, state agency, or political subdivision
293 responsible for the administration of tax policies shall, in
294 the performance of its duties, make available all books,
295 records, and information requested, except such books,
296 records, and information as are by law declared confidential
297 in nature, including individually identifiable information
298 regarding a specific taxpayer or taxpayer's mine property.
299 For purposes of this subsection, "mine property" shall mean
300 all real property that is in use or readily available as a
301 reserve for strip, surface, or coal mining for minerals for
302 purposes of excavation for current or future use or sale to
303 others that has been bonded and permitted under chapter 444.

137.132. 1. For the purposes of this section, and in
2 any appeal alleging a violation thereof, the following terms
3 shall mean:

4 (1) "Common level of assessment", the ratio of the
5 total of the assessor's assessed values for all real
6 property in a subclass, as verified pursuant to section
7 137.245, to the total of actual true values in money of the
8 same real property, expressed as a percentage, and measured
9 by an assessment ratio study;

10 (2) "Individual level of assessment", the ratio of an
11 assessor's assessed value for an individual parcel of real
12 property, as verified pursuant to section 137.245, to the
13 actual true value in money of such real property, expressed
14 as a percentage.

15 2. The level of assessment of all real property in
16 subclass (1) or subclass (3), as provided in section
17 137.115, shall be uniform and equal throughout each
18 subclass. If the common level of assessment in either
19 subclass is lower than the individual level of assessment of
20 any parcel in the same subclass, the individual level of
21 assessment of such parcel shall be lowered to the common
22 level of assessment for the subclass upon appeal by the
23 property owner to the local board of equalization, state tax
24 commission, or circuit court.

25 3. When determining the individual level of assessment
26 of a parcel of real property, the lesser of the assessor's
27 appraised value, as verified pursuant to section 137.245, or
28 the appraised value set by the local board of equalization
29 shall be presumed to be the actual true value in money for
30 such real property, absent substantial and persuasive
31 evidence establishing a lower true value in money.

138.060. 1. The county board of equalization shall,
2 in a summary way, determine all appeals from the valuation
3 of property made by the assessor, and shall correct and
4 adjust the assessment accordingly. There shall be no
5 presumption that the assessor's valuation is correct. In
6 any county with a charter form of government with a
7 population greater than two hundred eighty thousand
8 inhabitants but less than two hundred eighty-five thousand
9 inhabitants, in any county with a charter form of government
10 with greater than one million inhabitants, in any city not
11 within a county, and in any other county for any property
12 whose assessed valuation increased at least fifteen percent
13 from the previous assessment unless the increase is due to
14 new construction or improvement, the assessor shall have the
15 burden to prove that the assessor's valuation does not
16 exceed the true market value of the subject property. In
17 such county or city, in the event a physical inspection of
18 the subject property is required by subsection 10 of section
19 137.115, the assessor shall have the burden to establish the
20 manner in which the physical inspection was performed and
21 shall have the burden to prove that the physical inspection
22 was performed in accordance with section 137.115. In such
23 county or city, in the event the assessor fails to provide
24 sufficient evidence to establish that the physical
25 inspection was performed in accordance with section 137.115,
26 the property owner shall prevail on the appeal as a matter
27 of law, **and the assessor's increased assessed valuation**
28 **shall be void in its entirety, and the previous assessed**
29 **valuation shall be applied to the property in place of the**
30 **increased assessed valuation.** At any hearing before the
31 state tax commission or a court of competent jurisdiction of
32 an appeal of assessment from a first class charter county or

33 a city not within a county, the assessor shall not advocate
34 nor present evidence advocating a valuation higher than that
35 value finally determined by the assessor or the value
36 determined by the board of equalization, whichever is
37 higher, for that assessment period.

38 2. The county clerk shall keep an accurate record of
39 the proceedings and orders of the board, and the assessor
40 shall correct all erroneous assessments, and the clerk shall
41 adjust the tax book according to the orders of such board
42 and the orders of the state tax commission, except that in
43 adding or deducting such percent to each tract or parcel of
44 real estate as required by such board or state tax
45 commission, he shall add or deduct in each case any
46 fractional sum of less than fifty cents, so that the value
47 of any separate tract shall contain no fractions of a dollar.

138.135. 1. Notwithstanding any other provision of
2 law to the contrary, the county assessor of any county of
3 the first classification with a population of at least nine
4 hundred thousand inhabitants shall not be a member of the
5 county board of equalization.

6 2. In any county of the first classification with a
7 population of at least nine hundred thousand inhabitants,
8 when there is an order of the board of equalization or the
9 state tax commission, including a settlement order, relating
10 to the assessment of property, the assessment shall remain
11 the same for the subsequent even-numbered year unless there
12 has been new construction or property improvements between
13 January first of the odd-numbered year and January first of
14 the following even-numbered year. **However, in the event of**
15 **a transfer of ownership of real property on or after January**
16 **first of an even-numbered year, the new owner shall be**
17 **entitled to appeal the assessed value directly to the state**

18 tax commission by no later than December thirty-first of the
19 same year, even if the prior owner appealed the value in the
20 previous odd-numbered year and the appeal resulted in an
21 order of the board of equalization or state tax commission.
22 In any such appeal by a new owner, the state tax commission
23 shall have authority to lower the assessed value for the
24 even-numbered year.

25 3. In any county of the first classification with a
26 population of at least nine hundred thousand inhabitants,
27 when a hearing is conducted by the board of equalization
28 pursuant to this chapter, if the property owner requests to
29 be heard by a majority of the board of equalization, and a
30 majority of the board of equalization is not in attendance
31 for any reason, the position of the property owner shall
32 prevail without further action.

138.434. In any first class charter county or a city
2 not within a county [may require by ordinance or charter the
3 reimbursement to], a taxpayer [for the amount of just and
4 reasonable appraisal costs, attorney fees and court costs]
5 shall be entitled to an award of all attorney's fees and
6 costs of litigation resulting from an evidentiary hearing
7 before the state tax commission or a court of competent
8 jurisdiction, including, but not limited to, attorney's
9 fees, appraisal costs, witness fees, and court costs,
10 whether paid directly by the taxpayer or paid by an
11 attorney, tax agent, or other third party, if such appeal
12 results in a final decision reducing the appraised value of
13 residential property by at least fifteen percent or the
14 appraised value of utility, industrial railroad and other
15 subclass three property by at least twenty-five percent from
16 the appraised value determined by the board of equalization
17 for that tax year. The commission or court awarding such

18 fees and costs shall consider the reasonableness of the fees
19 and costs within the context of the particular case. Such
20 fees and costs shall not exceed [one] **five** thousand dollars
21 for a residential property appeal. Such fees and costs for
22 utility, industrial railroad or other subclass three
23 property appeals shall not exceed the lesser of [four] **five**
24 thousand dollars or twenty-five percent of the tax savings
25 resulting from the appeal. The provisions of this section
26 shall only apply to the first contested year when cases are
27 tried on a consolidated basis.

139.031. 1. Any taxpayer may protest all or any part
2 of any current taxes assessed against the taxpayer, except
3 taxes collected by the director of revenue of Missouri. Any
4 such taxpayer desiring to pay any current taxes under
5 protest or while paying taxes based upon a disputed
6 assessment shall[, at the time of paying such taxes,] make
7 full payment of the current tax bill before the delinquency
8 date and file with the collector **before the delinquency date**
9 a written statement setting forth the grounds on which the
10 protest is based. The statement shall include the true
11 value in money claimed by the taxpayer if disputed. An
12 appeal before the state tax commission shall not be
13 dismissed on the grounds that a taxpayer failed to file a
14 written statement when paying taxes based upon a disputed
15 assessment.

16 2. Upon receiving [payment of current taxes under]
17 **written notice of** protest under subsection 1 of this section
18 or upon receiving from the state tax commission or the
19 circuit court notice of an appeal from the state tax
20 commission or the circuit court under section 138.430,
21 [along with] **and** full payment of the current tax bill before
22 the delinquency date, the collector shall disburse to the

23 proper official all portions of taxes not protested or not
24 disputed by the taxpayer and shall impound in a separate
25 fund all portions of such taxes which are protested or in
26 dispute. Every taxpayer protesting the payment of current
27 taxes under subsection 1 of this section shall, within
28 ninety days after filing his protest, commence an action
29 against the collector by filing a petition for the recovery
30 of the amount protested in the circuit court of the county
31 in which the collector maintains his office. If any
32 taxpayer so protesting his taxes under subsection 1 of this
33 section shall fail to commence an action in the circuit
34 court for the recovery of the taxes protested within the
35 time prescribed in this subsection, such protest shall
36 become null and void and of no effect, and the collector
37 shall then disburse to the proper official the taxes
38 impounded, and any interest earned thereon, as provided
39 above in this subsection.

40 3. No action against the collector shall be commenced
41 by any taxpayer who has, effective for the current tax year,
42 filed with the state tax commission or the circuit court a
43 timely and proper appeal of the assessment of the taxpayer's
44 property. The portion of taxes in dispute from an appeal of
45 an assessment shall be impounded in a separate fund and the
46 commission in its decision and order issued under chapter
47 138 or the circuit court in its judgment may order all or
48 any part of such taxes refunded to the taxpayer, or may
49 authorize the collector to release and disburse all or any
50 part of such taxes.

51 4. Trial of the action for recovery of taxes protested
52 under subsection 1 of this section in the circuit court
53 shall be in the manner prescribed for nonjury civil
54 proceedings, and, after determination of the issues, the

55 court shall make such orders as may be just and equitable to
56 refund to the taxpayer all or any part of the current taxes
57 paid under protest, together with any interest earned
58 thereon, or to authorize the collector to release and
59 disburse all or any part of the impounded taxes, and any
60 interest earned thereon, to the appropriate officials of the
61 taxing authorities. Either party to the proceedings may
62 appeal the determination of the circuit court.

63 5. All the county collectors of taxes, and the
64 collector of taxes in any city not within a county, shall,
65 upon written application of a taxpayer, refund or credit
66 against the taxpayer's tax liability in the following
67 taxable year and subsequent consecutive taxable years until
68 the taxpayer has received credit in full for any real or
69 personal property tax mistakenly or erroneously levied
70 against the taxpayer and collected in whole or in part by
71 the collector. Such application shall be filed within three
72 years after the tax is mistakenly or erroneously paid. The
73 governing body, or other appropriate body or official of the
74 county or city not within a county, shall make available to
75 the collector funds necessary to make refunds under this
76 subsection by issuing warrants upon the fund to which the
77 mistaken or erroneous payment has been credited, or
78 otherwise.

79 6. No taxpayer shall receive any interest on any money
80 paid in by the taxpayer erroneously.

81 7. All protested taxes impounded under protest under
82 subsection 1 of this section and all disputed taxes
83 impounded under notice as required by section 138.430 shall
84 be invested by the collector in the same manner as assets
85 specified in section 30.260 for investment of state moneys.
86 A taxpayer who is entitled to a refund of protested or

87 disputed taxes shall also receive the interest earned on the
88 investment thereof. If the collector is ordered to release
89 and disburse all or part of the taxes paid under protest or
90 dispute to the proper official, such taxes shall be
91 disbursed along with the proportional amount of interest
92 earned on the investment of the taxes due the particular
93 taxing authority.

94 8. Any taxing authority may request to be notified by
95 the county collector of current taxes paid under protest.
96 Such request shall be in writing and submitted on or before
97 February first next following the delinquent date of current
98 taxes paid under protest or disputed, and the county
99 collector shall provide such information on or before March
100 first of the same year to the requesting taxing authority of
101 the taxes paid under protest and disputed taxes which would
102 be received by such taxing authority if the funds were not
103 the subject of a protest or dispute. Any taxing authority
104 may apply to the circuit court of the county or city not
105 within a county in which a collector has impounded protested
106 or disputed taxes under this section and, upon a
107 satisfactory showing that such taxing authority would
108 receive such impounded tax funds if they were not the
109 subject of a protest or dispute and that such taxing
110 authority has the financial ability and legal capacity to
111 repay such impounded tax funds in the event a decision
112 ordering a refund to the taxpayer is subsequently made, the
113 circuit court shall order, pendente lite, the disbursal of
114 all or any part of such impounded tax funds to such taxing
115 authority. The circuit court issuing an order under this
116 subsection shall retain jurisdiction of such matter for
117 further proceedings, if any, to compel restitution of such
118 tax funds to the taxpayer. In the event that any protested

119 or disputed tax funds refunded to a taxpayer were disbursed
120 to a taxing authority under this subsection instead of being
121 held and invested by the collector under subsection 7 of
122 this section, the taxpayer shall be entitled to interest on
123 all refunded tax funds, **from the date that the disputed**
124 **taxes were distributed to a taxing authority through the**
125 **date of the refund,** at the [annual rate] **rates** calculated by
126 the state treasurer and applied by the director of revenue
127 under section 32.068. This measure of interest shall only
128 apply to protested or disputed tax funds actually
129 distributed to a taxing authority pursuant to this
130 subsection. In the event of a refund of protested or
131 disputed tax funds which remain impounded by the collector,
132 the taxpayer shall instead be entitled to the interest
133 actually earned on those refunded impounded tax funds under
134 subsection 7 of this section. Any sovereign or official
135 immunity otherwise applicable to the taxing authorities is
136 hereby waived for all purposes related to this subsection,
137 and the taxpayer is expressly authorized to seek an order
138 enforcing this provision from the circuit court that
139 originally ordered the distribution of the protested or
140 disputed funds, or directly from the state tax commission,
141 if the tax appeal that resulted in the refund was heard and
142 determined by the state tax commission.

143 9. No appeal filed from the circuit court's or state
144 tax commission's determination pertaining to the amount of
145 refund shall stay any order of refund, but the decision
146 filed by any court of last review modifying that
147 determination shall be binding on the parties, and the
148 decision rendered shall be complied with by the party
149 affected by any modification within ninety days of the date
150 of such decision. No taxpayer shall receive any interest on

151 any additional award of refund, and the collector shall not
152 receive any interest on any ordered return of refund in
153 whole or in part. **In the event that a taxpayer is entitled**
154 **to a refund, the collector shall issue the refund to the**
155 **taxpayer within thirty days of the date that the circuit**
156 **court's or state tax commission's determination establishing**
157 **the amount of the refund becomes final, and if the collector**
158 **does not issue the refund within thirty days, the taxpayer**
159 **shall be entitled to interest on the refund at the rate**
160 **established by the director of revenue under section 32.065**
161 **for the period of time after the expiration of the thirty**
162 **days and until the refund is issued, in addition to all**
163 **other interest due to the taxpayer under this section.**

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