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**Bridge and public utility companies, how taxed--annual report**  
**--microwave relay stations, apportionment.**

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

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

**Apportionment by county commission of schools by railroads.**

151.150. 1. **For the purpose of levying school taxes**, including taxes for school purposes, as defined in section 163.011, RSMo, for capital projects purposes, as authorized under section 165.011, RSMo, "and for other purposes", as defined in section 151.160, in the several counties of this state, on the distributable property of the railroad company, the several **county commissions shall ascertain** from the returns in the office of the county clerk **the average rate of taxation** levied for school purposes for capital projects purposes, and for other purposes, each separately by the several local school boards or authorities **of the several school districts throughout the county.**

2. The average rate for school purposes shall be ascertained by adding together the local rates of the several school districts in the county and by dividing the sum thus obtained by the whole number of districts levying a tax for school purposes. **The county clerk** shall cause to be charged to the railroad companies taxes for school purposes at the average rate on the proportionate value of the railroad property so certified to the county commission by the state tax commission, under the provisions of this chapter, and **shall apportion the taxes for school purposes**, so levied and collected, **among all the school districts in his county, the same proportion that the September membership** of a district, determined as provided in (1) of subdivision (8) of section 163.011, RSMo, **bears to the sum of the September membership of all districts in the county.**

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3. The average rate levied for capital projects purposes, and for other purposes, each separately, shall be ascertained by adding together the local rates of the several districts in the county levying a tax for capital projects purposes, or for other purposes and by dividing the sum thus obtained in each case by the whole number of districts in the county. The county clerk shall cause to be charged to the railroad companies taxes for capital projects purposes, or for other purposes, at the average rate on the proportionate value of the railroad distributable property so certified to the county commission by the state tax commission, under the provisions of this chapter, and the county commission shall apportion the taxes for capital projects purposes, or for other purposes so levied and collected, among the several school districts levying the taxes, in proportion to the amount of such taxes so levied in each of the districts.

4. All local property owned or controlled by a railroad company lying in any school district shall be taxed at the same rate as other property in the district, and the school taxes, including taxes for capital projects purposes, and for other purposes thereon, shall go to the district in which such property is situated.

### *Law to be liberally construed.*

100.610. This law shall be construed liberally to effectuate the purposes hereof. Insofar as the provisions of this law are inconsistent with the provisions of any other law, the provisions of this law shall be controlling.

### *Definitions.*

#### **(Business Use Incentives for Large Scale Development)**

100.710. As used in sections 100.700 to 100.850, the following terms mean:

(9) **"Eligible industry"**, a business located within the state of Missouri which is engaged in interstate or intrastate commerce for the purpose of manufacturing, processing or assembling products, conducting research and development, or providing services in interstate commerce, office industries, or agricultural processing, but excluding retail, health or professional services. "Eligible industry" does not include a business which closes or substantially reduces its operation at one location in the state and

(b) **Create a minimum of one hundred new jobs** for eligible employees at the economic development project or a minimum of five hundred jobs if the economic development project is an office industry or a minimum of two hundred new jobs if the economic development project is an office industry located within a distressed community as defined in section 135.530, RSMo. An industry that meets the definition of "essential industry" may be considered an eligible industry for the purposes of the program authorized by sections 100.700 to 100.850;