Missouri site tax legislation goes to Senate

Mo. Senate Joint Resolution 17 is going to the floor of the Missouri Senate for consideration, Al Katzenberger, chairman of the St. Louis Chapter of Common Ground-USA, reported March 23.

Introduced in January by Senator Walt Mueller (R-15th dist.), SJR 17 was referred to the Senate Ways & Means Committee, of which Senator Mueller is a member. Five Republicans and five Democrats serve on the Missouri Senate Ways and Means Committee, whose chairman is Senator Harry Wiggins (D-10th dist.). Four of that Senate Committee's members represent different areas of St. Louis County: Senator Francis Flotron, Jr. (R-7th dist.), Senator John Schneider (D-14th dist.), Senator David Klarich (R-26th dist.), and Senator Mueller.

Senator Mueller's SJR 17 authorizes the General Assembly to provide for site valuation of land for property tax purposes. Quoting the Bill's Summary:

"SJR 17 -- This proposed constitutional amendment would authorize the General Assembly to provide by general law for the valuation of land, for property tax purposes, separately from any buildings or structures on the land. The general law must provide that the site valuation method shall not become effective for any county or taxing authority located wholly within that county unless it has been adopted by a majority of voters of that county. Local tax rates as limited by Article X, Section 11(b) or other constitutional provisions may be exceeded if necessary to generate the same amount of revenue as generated in the previous year. The amendment would prohibit any increase in tax revenues from taxes on personal property to replace revenues lost as a result of the site valuation."

Senator Mueller has been persistent in introducing site value tax enabling legislation since the concept was first explained to him by Joe Casey, who at that time resided in St. Louis. At that time, Walt Mueller was a Mo. State Representative. But Mueller subsequently ran for and won a seat in the Mo. State Senate.

Members of the St. Louis Chapter of Common Ground-USA have made numerous contacts with other Missouri state legislators, also, regarding the site value tax.

Mo. State Senator Sarah Steelman responded March 3 to Katzenberger:

"Thank you for your letter regarding SJR 17 sponsored by Senator Mueller. I appreciate the concerns that you expressed in your letter about the testimony. I have always been interested in this issue of taxing based on site-valuation. As you probably know, this was an old theory promulgated by a prominent University of Missouri economist, Harry Gunnison Brown. I will give his bill due consideration."