

FIRST REGULAR SESSION

# HOUSE BILL NO. 982

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SELBY AND WARD (Co-sponsors).

Read 1<sup>st</sup> time March 14, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2270L.021

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### AN ACT

To amend chapters 135, 320 and 321, RSMo, by adding thereto three new sections relating to a property tax abatement for volunteer firefighters.

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

Section A. Chapters 135, 320 and 321, RSMo, are amended by adding thereto three new sections, to be known as sections 135.995, 320.304 and 321.718, to read as follows:

**135.995. 1. As used in this section, the following terms shall mean:**

**(1) "Qualifying real property", real property owned by a volunteer firefighter and located within the geographic boundaries of the volunteer fire protection association of which such volunteer firefighter is a member; and**

**(2) "Volunteer firefighter", a person certified by a volunteer fire protection association organized pursuant to sections 320.300 to 320.320, RSMo, or by a fire protection district organized pursuant to chapter 321, RSMo, to be an active member of the volunteer firefighting staff of such association or district.**

**2. Any person who is a volunteer firefighter shall be eligible for an abatement of any real property taxes such person may owe, pursuant to chapter 137, RSMo, on real property located within the geographic boundaries of the volunteer fire protection association or fire protection district, pursuant to this section. Such abatement shall be available only to persons who are, at the time of claiming the abatement, active volunteer firefighters whose documented service has been uninterrupted for the respective periods of time required by the following schedule:**

**(1) After twelve full months and up to sixty full months of service as a volunteer firefighter, an abatement of the lesser of two hundred fifty dollars per year or the full amount of tax due on qualifying real property;**

19           **(2) After five full years and up to seven and one-half full years of service as a**  
20 **volunteer firefighter, an abatement of the lesser of five hundred dollars per year or the full**  
21 **amount of tax due on qualifying real property;**

22           **(3) After seven and one-half full years and up to ten full years of service as a**  
23 **volunteer firefighter, an abatement of the lesser of seven hundred fifty dollars per year or**  
24 **the full amount of tax due on qualifying real property; and**

25           **(4) After ten full years of service, an abatement of the lesser of one thousand dollars**  
26 **per year or the full amount of tax due on qualifying real property.**

27           **3. Any revenue lost by any political subdivision as a result of the real property tax**  
28 **abatement authorized by this section shall be replaced from state general revenue, subject**  
29 **to appropriation. Each political subdivision which loses revenue as a result of the**  
30 **enactment of this section shall document the amount of loss to the state treasurer, who shall**  
31 **reimburse such loss out of funds appropriated for that purpose.**

32           **4. The provisions of this section shall become effective on and after January 1, 2003.**

**320.304. Each volunteer fire protection association shall maintain a true and**  
2 **accurate record of its volunteers and the time during which they have served as volunteers,**  
3 **and shall certify such information for such volunteers to submit to the taxing authority of**  
4 **any political subdivision from which such volunteers seek a property tax abatement**  
5 **pursuant to section 135.995, RSMo.**

**321.718. Each fire protection district which uses volunteer firefighters shall**  
2 **maintain a true and accurate record of its volunteers and the time during which they have**  
3 **served as volunteers, and shall certify such information for such volunteers to submit to**  
4 **the taxing authority of any political subdivision from which such volunteers seek a**  
5 **property tax abatement pursuant to section 135.995, RSMo.**