

SECOND REGULAR SESSION

# HOUSE BILL NO. 1252

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE THOMPSON.

Pre-filed December 17, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

3348L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax relief for veterans.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be  
2 known as section 135.1002, to read as follows:

**135.1002. 1. Beginning January 1, 2003, any veteran of any branch of the armed  
2 services of the United States who has retired from the armed services or who has reached  
3 the age of sixty-five shall be exempt from any and all taxes imposed by this state or any  
4 political subdivision thereof, whether imposed upon such person's income, property, sales,  
5 or any other transactions.**

**6 2. The department of revenue shall develop rules and regulations to implement this  
7 section. No rule or portion of a rule promulgated pursuant to the authority of this section  
8 shall become effective unless it has been promulgated pursuant to chapter 536, RSMo.  
9 Such rules and regulations shall provide a procedure for the certification of veterans to  
10 receive the exemption provided by this section, and a standard form by which veterans  
11 may claim the exemption from each tax and taxing authority.**

**12 3. Any revenue lost by counties and political subdivisions as a result of the  
13 enactment of this section shall be replaced through appropriations. The general assembly  
14 shall appropriate, and the director of revenue shall credit to the "Local Revenue  
15 Replacement Fund", which is hereby created, moneys sufficient to reimburse every  
16 political subdivision of this state in the amounts necessary to replace the revenue lost by  
17 each political subdivision as a result of the exemption provided in subsection 1 of this  
18 section. Any unexpended balance at the end of each biennium shall remain in the fund, the**

19 provisions of section 33.080, RSMo, notwithstanding. Every political subdivision which  
20 loses revenue as a result of the exemption provided in subsection 1 of this section shall  
21 certify such revenue loss for calendar year 2003 to the commissioner of administration by  
22 November 1, 2004, and by each succeeding November for revenue losses incurred in the  
23 previous calendar year. The director of revenue is authorized to examine the tax records  
24 of every political subdivision to estimate the amount of revenue lost by each political  
25 subdivision as a result of the exemption provided in subsection 1 of this section.