

SECOND REGULAR SESSION

HOUSE BILL NO. 2177

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TREADWAY.

Read 1st time March 14, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

4189L.02I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to homeowners' protection.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.2110, to read as follows:

67.2110. 1. This section shall be known as the "Homeowners' Protection Act".

2. Any county of the first classification with a charter form of government and with more than one million inhabitants may, by a majority vote of its governing body, impose a county earnings tax or income tax, occupied by the owner or owners, for the purpose of refunding real property taxes to taxpayers sixty-two years of age and older pursuant to this section in such county in accordance with this section; provided, however, that no ordinance or order enacted pursuant to the authority granted by this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose an earnings tax or income tax in lieu of owner-occupied homestead property taxes imposed by school districts pursuant to this section.

3. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the county of (county's name) eliminate all tax levies on owner-occupied homestead property by school districts and impose in lieu thereof a countywide (earnings/income) tax of (insert amount)?

☐ Yes

☐ No

19 **If you are in favor of the question, place an "X" in the box opposite "Yes". If you are**
20 **opposed to the question, place an "X" in the box opposite "No".**

21

22 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
23 **favor of the proposal, then the ordinance or order and any amendments thereto shall be**
24 **in effect. If a majority of the votes cast by the qualified voters voting are opposed to the**
25 **proposal, then the governing body of the county shall have no power to impose the**
26 **earnings tax or income tax and eliminate the owner-occupied homestead property tax**
27 **imposed by school districts pursuant to this section unless and until the governing body of**
28 **the county shall again have submitted another proposal to authorize the governing body**
29 **of the county to impose the earnings tax or income tax and eliminate the owner-occupied**
30 **homestead property tax imposed by school districts pursuant to this section and such**
31 **proposal is approved by a majority of the qualified voters voting thereon.**

32 **3. The earnings tax or income tax shall be imposed at a rate to produce from all**
33 **taxable earnings or income at least fifteen percent above the amount of tax revenue**
34 **projected by the county to be produced in the following year from tax levies on owner-**
35 **occupied homestead property by residents sixty-two years of age and older.**

36 **4. Any county imposing an earnings or income tax pursuant to this section shall**
37 **reimburse residents sixty-two years of age and older for the amount of real property taxes**
38 **paid on the owner-occupied homestead property.**