

SECOND REGULAR SESSION

# HOUSE BILL NO. 2152

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SUTHERLAND.

Read 1st time March 31, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

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### AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a property tax exemption on homesteads.

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

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be  
2 known as section 137.109, to read as follows:

**137.109. 1. For all real property assessments occurring on or after August 28, 2006,**  
2 **the first fifty percent of the assessed valuation of real property actually occupied by the**  
3 **owner or owners thereof as a homestead shall be exempt from the payment of taxes**  
4 **thereon, except that no exemption on a homestead under this section shall be more than**  
5 **nine thousand five hundred dollars.**

6 **2. All revenue losses of any political subdivision resulting from the exemption**  
7 **contained in this section shall be reimbursed to those political subdivisions by the state of**  
8 **Missouri through appropriations. Data substantiating such revenue losses shall be**  
9 **provided to the state auditor in such form as shall be prescribed by the state auditor by**  
10 **rule. The required data shall be submitted for each political subdivision levying a property**  
11 **tax and shall be submitted by either the county or the individual taxing authority as**  
12 **requested by the state auditor. Calculation or verification of the revenue loss shall be**  
13 **determined by the state auditor subsequent to the annual property tax rate review**  
14 **completed under section 137.073. All data and documents substantiating the revenue loss**  
15 **for each political subdivision shall be copied to each county clerk respectively, and shall**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 be retained and made available for public inspection by the county for a minimum of three  
17 years.

18 3. The state auditor may promulgate rules to implement the provisions of this  
19 section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,  
20 that is created under the authority delegated in this section shall become effective only if  
21 it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if  
22 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable  
23 and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,  
24 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
25 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
26 adopted after August 28, 2006, shall be invalid and void.

27 4. Under section 23.253, RSMo, of the Missouri Sunset Act:

28 (a) The provisions of the new program authorized under this section shall  
29 automatically sunset six years after the effective date of this section unless reauthorized by  
30 an act of the general assembly; and

31 (b) If such program is reauthorized, the program authorized under this section  
32 shall automatically sunset twelve years after the effective date of the reauthorization of this  
33 section; and

34 (c) This section shall terminate on September first of the calendar year immediately  
35 following the calendar year in which the program authorized under this section is sunset.

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