

FIRST REGULAR SESSION

HOUSE BILL NO. 65

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES DAVIS (Sponsor) AND RUESTMAN (Co-sponsor).

Pre-filed December 4, 2006 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

0450L.01I

AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a property tax credit for certain educational expenses.

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 known as section 137.107, to read as follows:

137.107. 1. As used in this section, the following terms mean:

(1) "Qualified taxpayer", any resident of this state who has at least one child living in the qualified taxpayer's home who is eligible for any educational services provided by any public school district to such child, but who has declined the provision of such services to such child;

(2) "Real property", any real property located in this state and owned by a qualified taxpayer.

2. The governing body of each county shall by order or ordinance provide for a credit against the real property taxes owed by any qualified taxpayer in an amount equal to the portion of real property taxes owed by the qualified taxpayer to the school district in which the qualified taxpayer resides. The governing body may establish a procedure by which any qualified taxpayer may claim the credit authorized in this section.

3. Any qualified taxpayer claiming a credit under this section shall, between November first and December fifteenth of each year, submit to the county collector proof of all expenditures for educational purposes on behalf of the qualified taxpayer's child or

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 **children in such year. Upon receiving such proof of expenditures, the collector shall**
17 **subtract the amount of the expenditures from the amount of real property taxes owed by**
18 **the qualified taxpayer to the appropriate school district, and shall recalculate the qualified**
19 **taxpayer's real property tax. The collector may retain up to five dollars of the amount of**
20 **the credit due the qualified taxpayer as a recalculation fee.**

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