

FIRST REGULAR SESSION

# HOUSE BILL NO. 353

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES DUSENBERG (Sponsor), BROWN (30), COOPER, GRISAMORE, KRAUS, YATES, WILSON (119), GATSCHENBERGER, JONES (89), NANCE, SCHARNHORST, ERVIN, NIEVES, DIECKHAUS, BIERMANN, WALTON GRAY AND DIXON (Co-sponsors).

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D. ADAM CRUMBLISS, 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 known as section 137.097, to read as follows:

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

- (1) "Department", the department of revenue;**
- (2) "Eligible taxpayer", any individual who:**
  - (a) Is seventy-five years of age or older as of January first of the taxable year for which the individual claims the exemption allowed in this section;**
  - (b) Does not have a total household federal adjusted gross income in excess of the applicable income limits;**
  - (c) Owns real property actually occupied by the individual as a primary homestead;**
  - (d) Actually pays all taxes upon the property;**
- (3) "Homestead", the dwelling in Missouri that serves as the primary residence of and is owned by the eligible taxpayer and not to exceed five acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. It may consist of part of a multidwelling or multipurpose building and part of the land upon which it is built, and may include a mobile home;**

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.

15           (4) "Income limits", for the taxable year beginning on January 1, 2010, twenty-  
16 seven thousand dollars or less if the individual's filing status is single, married filing  
17 separately, qualifying widow(er), or head of household, and thirty thousand dollars or less  
18 if the individual's filing status is married filing jointly. For all taxable years beginning on  
19 or after January 1, 2011, the income limits defined in this subdivision shall be increased  
20 annually by the same percentage as the increase over the previous year in the Consumer  
21 Price Index for All Urban Consumers as prepared by the United States Bureau of Labor  
22 Statistics, or its successor index.

23           2. For all real property assessments occurring on or after August 28, 2009, an  
24 eligible taxpayer may claim an exemption from the levy of property taxes on the eligible  
25 taxpayer's homestead under this chapter.

26           3. To receive the exemption allowed under this section, an individual shall submit  
27 an application to the department by September thirtieth of each year for the individual to  
28 be eligible for the exemption in the tax year next following the calendar year in which the  
29 application was completed. Applications may be completed between April first and  
30 September thirtieth of any tax year in order for the individual to be eligible for the  
31 exemption in the tax year next following the calendar year in which the exemption  
32 application was completed. The application shall be on forms provided by the department.  
33 Forms also shall be made available on the department's Internet site and at all permanent  
34 branch offices and all full-time, temporary, or fee offices maintained by the department.  
35 The individual shall include with the application copies of receipts indicating payment of  
36 property tax by the individual for the homestead for the three prior tax years, and a  
37 certified copy of the most recent assessed valuation of the homestead. The individual shall  
38 attest under penalty of perjury to the individual's age and to the address of the homestead  
39 property.

40           4. Upon receipt of the applications, the department shall verify the eligibility of the  
41 individual. The department also shall disallow any application where the individual also  
42 has filed a valid application for the senior citizens property tax credit under sections  
43 135.010 to 135.035, RSMo, or an application for the homestead exemption credit under  
44 section 137.106. The director shall provide a list of all eligible taxpayers to the county  
45 assessors or county clerks in counties with a township form of government by December  
46 fifteenth of each year.

47           5. All revenue losses of any political subdivision resulting from the exemption  
48 contained in this section shall be reimbursed to those political subdivisions by the state of  
49 Missouri through appropriations. Data substantiating such revenue losses shall be  
50 provided to the state auditor in such form as shall be prescribed by the state auditor by

51 rule. The required data shall be submitted for each political subdivision levying a property  
52 tax and shall be submitted by either the county or the individual taxing authority as  
53 requested by the state auditor. Calculation or verification of the revenue loss shall be  
54 determined by the state auditor subsequent to the annual property tax rate review  
55 completed under section 137.073. All data and documents substantiating the revenue loss  
56 for each political subdivision shall be copied to each county clerk respectively, and shall  
57 be retained and made available for public inspection by the county for a minimum of three  
58 years.

59 6. The director of the department and the state auditor may promulgate rules to  
60 implement the provisions of this section. Any rule or portion of a rule, as that term is  
61 defined in section 536.010, RSMo, that is created under the authority delegated in this  
62 section shall become effective only if it complies with and is subject to all of the provisions  
63 of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter  
64 536, RSMo, are nonseverable and if any of the powers vested with the general assembly  
65 under chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul  
66 a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
67 any rule proposed or adopted after August 28, 2009, shall be invalid and void.

68 7. Under section 23.253, RSMo, of the Missouri Sunset Act:

69 (a) The provisions of the new program authorized under this section shall  
70 automatically sunset on December thirty-first six years after the effective date of this  
71 section unless reauthorized by an act of the general assembly; and

72 (b) If such program is reauthorized, the program authorized under this section  
73 shall automatically sunset on December thirty-first twelve years after the effective date of  
74 the reauthorization of this section; and

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

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