

FIRST REGULAR SESSION

HOUSE BILL NO. 150

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES RUESTMAN (Sponsor), NIEVES,
FISHER AND JACKSON (Co-sponsors).

Pre-filed January 3, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0115L.011

AN ACT

To repeal section 137.101, RSMo, and to enact in lieu thereof one new section relating to a property tax exemption.

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

Section A. Section 137.101, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.101, to read as follows:

137.101. 1. The activities of nationally affiliated fraternal, benevolent, veteran, or service organizations which promote good citizenship, humanitarian activities, or improve the physical, mental, and moral condition of an indefinite number of people or purposes purely charitable within the meaning of subsection 1 of section 6 of article X of the constitution and local assessing authorities [may] **shall** exempt such portion of the real and personal property of such organizations as the assessing authority may determine is utilized in purposes purely charitable from the assessment, levy, and collection of taxes.

2. If, at any time, an assessor finally determines, after any and all hearings or rightful appeals, that personal property, upon which an organization would otherwise owe taxes but for the provisions of subsection 1 of this section or subdivision (5) of section 137.100, is not used for purposes purely charitable, or for purposes described in subdivision (5) of section 137.100, then the assessor shall notify the department of revenue of such final determination within thirty days.

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.