

FIRST REGULAR SESSION

HOUSE BILL NO. 37

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DAVIS.

Pre-filed December 1, 2004 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0073L.01I

AN ACT

To amend chapter 66, 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 66, RSMo, is amended by adding thereto one new section, to be known as section 66.410, to read as follows:

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

(1) "Qualified taxpayer", any person who:

(a) Is a resident of any county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants; and

(b) 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 any county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants and owned by a qualified taxpayer.

2. The governing body of any county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants 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

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.

17 resides. The governing body may establish a procedure by which any qualified taxpayer
18 may claim the credit authorized in this section.

19 3. Any qualified taxpayer claiming a credit under this section shall, between
20 November first and December fifteenth of each year, submit to the county collector proof
21 of all expenditures for educational purposes on behalf of the qualified taxpayer's child or
22 children in such year. Upon receiving such proof of expenditures, the collector shall
23 subtract the amount of the expenditures from the amount of real property taxes owed by
24 the qualified taxpayer to the appropriate school district, and shall recalculate the qualified
25 taxpayer's real property tax. The collector may retain up to five dollars of the amount of
26 the credit due the qualified taxpayer as a recalculation fee.