

FIRST REGULAR SESSION

# HOUSE BILL NO. 965

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES PARSON (Sponsor), SELF, PACE, WELLS, FISCHER (107),  
ALLEN, KRAUS, DENISON, YAEGER, POLLOCK, LAIR, DIECKHAUS, WETER, RUESTMAN,  
McGHEE, NOLTE AND DUSENBERG (Co-sponsors).

2188L.01I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to property tax relief for senior citizens.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.036, to read as follows:

- 135.036. 1. As used in this section, "property owner" means any resident of this state who owns any real or personal property located in this state, and who is seventy years of age or older as of January first of the year in which the property owner claims a reduction of property tax under this section, or whose spouse is seventy years of age or older as of January first of the year in which the property owner claims a reduction of property tax under this section if such property owner's income tax filing status is married filing combined.
2. For all calendar years beginning on or after January 1, 2010, any property owner may claim a reduction in the amount of property taxes levied on the property owner's real or personal property. The property owner shall notify each county collector or the county clerk in counties with a township form of government in which the property owner's real or personal property is located that such property owner is eligible for a reduction of property taxes under this section in each year in which the property owner is eligible. Upon receiving notice that a property owner is eligible under this section, the county collector or the county clerk in counties with a township form of government shall reduce

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 the property owner's property tax liability by ten percent for each year that the property  
17 owner is seventy years of age or older. Upon reaching eighty years of age, no real or  
18 personal property owned by such property owner shall be subject to property taxes levied  
19 on any real or personal property owned by such property owner.

20       3. All revenue losses of any political subdivision resulting from the exemption  
21 contained in this section shall be reimbursed to those political subdivisions by the state of  
22 Missouri through appropriations. Data substantiating such revenue losses shall be  
23 provided to the state auditor in such form as shall be prescribed by the state auditor by  
24 rule. The required data shall be submitted for each political subdivision levying a property  
25 tax and shall be submitted by either the county or the individual taxing authority as  
26 requested by the state auditor. Calculation or verification of the revenue loss shall be  
27 determined by the state auditor subsequent to the annual property tax rate review  
28 completed under section 137.073, RSMo. All data and documents substantiating the  
29 revenue loss for each political subdivision shall be copied to each county clerk respectively,  
30 and shall be retained and made available for public inspection by the county for a  
31 minimum of three years.

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