

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 607, Page 8, Section 94.902, Line 97, by
2 inserting after all of said section and line the following:

3
4 "137.100. The following subjects are exempt from taxation for state, county or local
5 purposes:

6 (1) Lands and other property belonging to this state;

7 (2) Lands and other property belonging to any city, county or other political subdivision in
8 this state, including market houses, town halls and other public structures, with their furniture and
9 equipments, and on public squares and lots kept open for health, use or ornament;

10 (3) Nonprofit cemeteries;

11 (4) The real estate and tangible personal property which is used exclusively for agricultural
12 or horticultural societies organized in this state, including not-for-profit agribusiness associations;

13 (5) All property, real and personal, actually and regularly used exclusively for religious
14 worship, for schools and colleges, or for purposes purely charitable and not held for private or
15 corporate profit, except that the exemption herein granted does not include real property not actually
16 used or occupied for the purpose of the organization but held or used as investment even though the
17 income or rentals received therefrom is used wholly for religious, educational or charitable purposes.
18 For purposes of this section, property used for charitable purposes includes homes for the aged
19 operated by an organization that is exempt from taxation under section 501(c)(3) of the Internal
20 Revenue Code of 1986, as amended, and is consistent with Internal Revenue Service revenue ruling
21 72-124, if applicable, for as long as such ruling is in effect;

22 (6) Household goods, furniture, wearing apparel and articles of personal use and adornment,
23 as defined by the state tax commission, owned and used by a person in his home or dwelling place;

24 (7) Motor vehicles leased for a period of at least one year to this state or to any city, county,
25 or political subdivision or to any religious, educational, or charitable organization which has
26 obtained an exemption from the payment of federal income taxes, provided the motor vehicles are
27 used exclusively for religious, educational, or charitable purposes;

28 (8) Real or personal property leased or otherwise transferred by an interstate compact agency
29 created pursuant to sections 70.370 to 70.430 or sections 238.010 to 238.100 to another for which or
30 whom such property is not exempt when immediately after the lease or transfer, the interstate
31 compact agency enters into a leaseback or other agreement that directly or indirectly gives such

Action Taken _____ Date _____

1 interstate compact agency a right to use, control, and possess the property; provided, however, that in
2 the event of a conveyance of such property, the interstate compact agency must retain an option to
3 purchase the property at a future date or, within the limitations period for reverters, the property
4 must revert back to the interstate compact agency. Property will no longer be exempt under this
5 subdivision in the event of a conveyance as of the date, if any, when:

6 (a) The right of the interstate compact agency to use, control, and possess the property is
7 terminated;

8 (b) The interstate compact agency no longer has an option to purchase or otherwise acquire
9 the property; and

10 (c) There are no provisions for reverter of the property within the limitation period for
11 reverters;

12 (9) All property, real and personal, belonging to veterans' organizations. As used in this
13 section, "veterans' organization" means any organization of veterans with a congressional charter,
14 that is incorporated in this state, and that is exempt from taxation under section 501(c)(19) of the
15 Internal Revenue Code of 1986, as amended;

16 (10) Solar energy systems not held for resale.
17

18 137.133. In any county with a charter form of government and with more than nine hundred
19 fifty thousand inhabitants, any correspondence by the assessor with a taxpayer requesting
20 information from the taxpayer shall include the following statement in bold, fourteen point font:
21 "Disclosure of information requested on this document is voluntary and not required by law. Any
22 information disclosed may become public record.". The provisions of this section shall not apply to
23 requests for information required to be disclosed under sections 137.092 and 137.155."; and
24

25 Further amend said bill by amending the title, enacting clause, and intersectional references
26 accordingly.
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