

HOUSE AMENDMENT NO. _____
TO
HOUSE AMENDMENT NO. _____

Offered By

1 AMEND House Amendment No. _____ to House Bill No. 1713, Page 1, Line 4, by deleting all of
2 the said line and inserting in lieu thereof:

3
4 "137.109. 1. This section shall be known and may be cited as the "Missouri Disabled
5 Veterans Homestead Exemption".

6 2. As used in this section, the following terms mean:

7 (1) "Commission", the state tax commission;

8 (2) "Homestead", the same meaning given to such term under section 135.010;

9 (3) "Qualified residence", real property used as a homestead, but less any portion of that
10 property that is used for commercial purposes, with an equalized assessed value of less than
11 \$250,000 that is the primary residence of a veteran with a disability. When a veteran rents out
12 property, or a portion of the property, to another person for more than six months it is presumed to
13 be used for commercial purposes;

14 (4) "Surviving spouse", the living spouse of a qualified deceased veteran. A qualified
15 deceased veteran is a deceased veteran who:

16 (a) Obtained an exemption under this section prior to his or her death;

17 (b) Was killed in the line of duty at any time prior to the expiration of the application period
18 in effect for the exemption for the tax year in which the exemption is sought;

19 (c) Did not obtain an exemption under this section before death, but who would have
20 qualified for the exemption under this section in the tax year for which the exemption is sought if he
21 or she had survived, and whose spouse has been a resident of Missouri from the time of the veteran's
22 death through the tax year for which the exemption is sought; or

23 (d) Died and whose death was determined to be service-connected but who would not
24 otherwise qualify under paragraphs (a), (b), or (c) of this subdivision, if the spouse:

25 a. Is certified by the United States Department of Veterans Affairs as a recipient of
26 dependency and indemnity compensation under federal law at any time prior to the expiration of the
27 application period in effect for the exemption for the tax year for which the exemption is sought;

28 and

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1 b. Remains eligible for that dependency and indemnity compensation as of January first of
2 the tax year for which the exemption is sought;

3 (5) "Veteran with a disability" or "veteran with a service-connected disability", a Missouri
4 resident who has served as a member of the United States Armed Forces on active duty or state
5 active duty, a member of the Missouri National Guard, or a member of the United States Reserve
6 Forces and who has received an honorable discharge and who:

7 (a) Has a service-connected disability as certified by the United States Department of
8 Veterans Affairs;

9 (b) Is liable for paying property taxes on a qualified residence; and

10 (c) Is an owner of record of the qualified residence that is occupied as his or her principal
11 residence and for which he or she is liable for the payment of property taxes.

12 3. In addition to all other exemptions authorized under Article X, Section 6 of the
13 Constitution of the state of Missouri or otherwise authorized by law, and as authorized under Article
14 X, Section 6(a) of the Constitution of the state of Missouri, for all tax years beginning on or after
15 January 1, 2024, an annual exemption is granted for property that is used as a qualified residence by
16 a veteran with a disability, limited to the amounts set forth as follows:

17 (1) For veterans with a service-connected disability of seventy percent or more, as certified
18 by the United States Department of Veterans Affairs, the annual exemption is equal to one hundred
19 percent of the tax assessed on the qualified residence; and

20 (2) For a taxpayer who is the surviving spouse of a veteran whose death was determined to
21 be service-connected and who is certified by the United States Department of Veterans Affairs as a
22 recipient of dependency and indemnity compensation under federal law, the annual exemption is
23 equal to one hundred percent of the tax assessed on the qualified residence.

24 4. If an exemption is granted under this section and the person awarded the exemption
25 subsequently becomes a resident of a facility licensed under chapter 198, a Missouri veterans home
26 as defined under section 42.002, or a facility operated by the United States Department of Veterans
27 Affairs, the exemption shall continue:

28 (1) If the residence continues to be occupied by the qualifying person's spouse; or

29 (2) If the residence remains unoccupied but is still owned by the person who qualified for
30 the exemption.

31 5. The exemption under this section carries over to the benefit of the veteran's surviving
32 spouse as long as the spouse holds the legal or beneficial title to the qualified residence,
33 permanently resides therein, and does not remarry. If the surviving spouse sells the property, an
34 exemption not to exceed the amount granted from the most recent ad valorem tax roll may be
35 transferred to his or her new residence as long as it is used as his or her primary residence and he or
36 she does not remarry. No exemption shall be allowed for the tax year in which the surviving spouse
37 remarries.

1 6. The exemption and determination of eligibility under this section applies for tax years
2 beginning on or after January 1, 2024. The claim for an exemption shall not be transferred or
3 assigned, except as provided for under this section.

4 7. (1) Except as otherwise provided in this subsection, each taxpayer who has been granted
5 an exemption under this section shall reapply on an annual basis. A taxpayer shall apply for the
6 exemption by filing an application during the application period in effect for the county of his or her
7 residence. The assessor or chief county assessment officer may determine the eligibility of
8 residential property to receive the exemption provided by this section by application, visual
9 inspection, questionnaire, or other reasonable methods. The determination shall be made in
10 accordance with guidelines established by the commission. If a veteran has a combined service-
11 connected disability rating of one hundred percent and is deemed to be permanently and totally
12 disabled, as certified by the United States Department of Veterans Affairs, the taxpayer who has
13 been granted an exemption under this section shall no longer be required to reapply for the
14 exemption on an annual basis, and the exemption shall be in effect for as long as the exemption
15 would otherwise be permitted under this section.

16 (2) If the person qualifying for the exemption does not occupy the qualified residence as of
17 January first of the tax year, the exemption granted under this section shall be prorated on a monthly
18 basis. The prorated exemption shall apply beginning with the first complete month in which the
19 person occupies the qualified residence.

20 8. The exemption granted under this section shall not affect the process of setting the tax
21 rate as required under Article X, Section 22 of the Constitution of the state of Missouri and section
22 137.073 in any prior, current, or subsequent tax year.

23 9. The commission may promulgate all necessary rules and regulations for the
24 administration of this section. Any rule or portion of a rule, as that term is defined in section
25 536.010, that is created under the authority delegated in this section shall become effective only if it
26 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
27 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
28 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
29 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
30 rule proposed or adopted after August 28, 2024, shall be invalid and void.

31 10. No rule promulgated by the commission shall in any way adversely impact, interrupt, or
32 interfere with the performance of the required statutory duties of any county elected official
33 including, but not limited to, the county collector, when performing such duties as deemed necessary
34 for the purposes of this section and the distribution of all other real and personal property taxes.

35 11. Under section 23.253 of the Missouri sunset act:

36 (1) The provisions of this section shall automatically sunset December thirty-first, six years
37 after the effective date of this section unless reauthorized by an act of the general assembly;

38 (2) If the provisions of this section are reauthorized, such provisions shall automatically
39 sunset December thirty-first, twelve years after the effective date of the reauthorization; and

1 (3) This section shall terminate on January first of the calendar year immediately following
2 the calendar year in which the provisions of this section are sunset.

3 143.121. 1. The Missouri adjusted gross income of a resident individual shall be the"; and

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

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8 THIS AMENDS AMENDMENT 2950H01.02H