

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 2183 & 2529, Page 5, Section 137.099,
2 Line 33, by inserting after all of said section and line the following:

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4 "137.100. 1. 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
18 purposes;

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

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

25 (8) Real or personal property leased or otherwise transferred by an interstate compact
26 agency created pursuant to sections 70.370 to 70.430 or sections 238.010 to 238.100 to another for
27 which or whom such property is not exempt when immediately after the lease or transfer, the
28 interstate compact agency enters into a leaseback or other agreement that directly or indirectly gives
29 such interstate compact agency a right to use, control, and possess the property; provided, however,
30 that in the event of a conveyance of such property, the interstate compact agency must retain an

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1 option to purchase the property at a future date or, within the limitations period for reverters, the
 2 property must revert back to the interstate compact agency. Property will no longer be exempt
 3 under this subdivision in the event of a conveyance as of the date, if any, when:

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

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

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

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

14 (10) Solar energy systems not held for resale.

15 2. (1) For the purposes of this subsection, the following terms shall mean:

16 (a) "Child care", the same meaning as defined in section 210.201;

17 (b) "Child care facility", a child care facility as defined in section 210.201 and that is:

18 a. Licensed pursuant to section 210.221;

19 b. Exempt from licensure pursuant to section 210.211; or

20 c. Unlicensed and registered with or regulated by the department of elementary and
 21 secondary education to provide child care within the state of Missouri as described in section
 22 210.1080.

23 (2) (a) In addition to the exemptions provided in subsection 1 of this section, all property,
 24 real and personal, used primarily by a child care facility for the care of a child outside of his or her
 25 home shall be exempt from all applicable state and local property tax assessed on such property.

26 (b) If a portion of the property of an individual or a for-profit or nonprofit corporation,
 27 organization, or association is used by a child care facility for such child care, an assessing authority
 28 shall exempt from the assessment, levy, and collection of taxes such portion of the property of such
 29 individual, corporation, organization, or association that is used primarily for such child care.

30 (3) The state tax commission may promulgate all necessary rules and regulations for the
 31 administration of this subsection. Any rule or portion of a rule, as that term is defined in section
 32 536.010, that is created under the authority delegated in this section shall become effective only if it
 33 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
 34 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
 35 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
 36 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
 37 rule proposed or adopted after the effective date of this section shall be invalid and void."; and

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1 Further amend said bill, Page 13, Section B, Line 1, by deleting all of said line and inserting in lieu
2 thereof the following:

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4 "Section B. The enactment of section 137.099 and the repeal and reenactment of section
5 137.100 shall become effective only"; and

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