

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 2183 & 2529, Pages 4-5, Section 137.099, Lines
2 1-33, by deleting all of said section and lines from the bill and inserting in lieu thereof the following:
3

4 "137.100. 1. The following subjects are exempt from taxation for state, county or local purposes:

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

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

9 (3) Nonprofit cemeteries;

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

12 (5) All property, real and personal, actually and regularly used exclusively for religious worship, for
13 schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that
14 the exemption herein granted does not include real property not actually used or occupied for the purpose of
15 the organization but held or used as investment even though the income or rentals received therefrom is used
16 wholly for religious, educational or charitable purposes;

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

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

23 (8) Real or personal property leased or otherwise transferred by an interstate compact agency created
24 pursuant to sections 70.370 to 70.430 or sections 238.010 to 238.100 to another for which or whom such
25 property is not exempt when immediately after the lease or transfer, the interstate compact agency enters into
26 a leaseback or other agreement that directly or indirectly gives such interstate compact agency a right to use,
27 control, and possess the property; provided, however, that in the event of a conveyance of such property, the
28 interstate compact agency must retain an option to purchase the property at a future date or, within the
29 limitations period for reverters, the property must revert back to the interstate compact agency. Property will
30 no longer be exempt under this subdivision in the event of a conveyance as of the date, if any, when:

Action Taken _____ Date _____

- 1 (a) The right of the interstate compact agency to use, control, and possess the property is terminated;
- 2 (b) The interstate compact agency no longer has an option to purchase or otherwise acquire the
- 3 property; and
- 4 (c) There are no provisions for reverter of the property within the limitation period for reverters;
- 5 (9) All property, real and personal, belonging to veterans' organizations. As used in this section,
- 6 "veterans' organization" means any organization of veterans with a congressional charter, that is incorporated
- 7 in this state, and that is exempt from taxation under section 501(c)(19) of the Internal Revenue Code of 1986,
- 8 as amended;
- 9 (10) Solar energy systems not held for resale.

10 2. (1) For the purposes of this subsection, the following terms shall mean:

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

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

13 a. Licensed pursuant to section 210.221;

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

15 c. Unlicensed and registered with or regulated by the department of elementary and secondary

16 education to provide child care within the state of Missouri as described in section 210.1080.

17 (2) (a) In addition to the exemptions provided in subsection 1 of this section, all property, real and

18 personal, used primarily by a child care facility for the care of a child outside of his or her home shall be

19 exempt from all applicable state and local property tax assessed on such property.

20 (b) If a portion of the property of an individual or a for-profit or nonprofit corporation, organization,

21 or association is used by a child care facility for such child care, an assessing authority shall exempt from the

22 assessment, levy, and collection of taxes such portion of the property of such individual, corporation,

23 organization, or association that is used primarily for such child care.

24 (3) The state tax commission may promulgate all necessary rules and regulations for the

25 administration of this subsection. Any rule or portion of a rule, as that term is defined in section 536.010,

26 that is created under the authority delegated in this section shall become effective only if it complies with and

27 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter

28 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to

29 review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional,

30 then the grant of rulemaking authority and any rule proposed or adopted after the effective date of this section

31 shall be invalid and void."; and

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33 Further amend said bill, Page 13, Section B, Line 1, by deleting the number "137.099" and inserting in lieu

34 thereof the number "137.100"; and

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