

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 2142, Page 1, Section A, Line 2, by inserting after all of said section and line the
2 following:
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4 "137.109. 1. This section shall be known and may be cited as the "Missouri Disabled Veterans
5 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 property
10 that is used for commercial purposes, with an equalized assessed value of less than \$250,000 that is the
11 primary residence of a veteran with a disability. When a veteran rents out property, or a portion of the
12 property, to another person for more than six months it is presumed to be used for commercial purposes;

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

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

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

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

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

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

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

29 (5) "Veteran with a disability" or "veteran with a service-connected disability", a Missouri resident
30 who has served as a member of the United States Armed Forces on active duty or state active duty, a member

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1 of the Missouri National Guard, or a member of the United States Reserve Forces and who has received an
2 honorable discharge and who:

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

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

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

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

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

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

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

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

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

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

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

36 7. (1) Except as otherwise provided in this subsection, each taxpayer who has been granted an
37 exemption under this section shall reapply on an annual basis. A taxpayer shall apply for the exemption by
38 filing an application during the application period in effect for the county of his or her residence. The
39 assessor or chief county assessment officer may determine the eligibility of residential property to receive the

1 exemption provided by this section by application, visual inspection, questionnaire, or other reasonable
2 methods. The determination shall be made in accordance with guidelines established by the commission. If a
3 veteran has a combined service-connected disability rating of one hundred percent and is deemed to be
4 permanently and totally disabled, as certified by the United States Department of Veterans Affairs, the
5 taxpayer who has been granted an exemption under this section shall no longer be required to reapply for the
6 exemption on an annual basis, and the exemption shall be in effect for as long as the exemption would
7 otherwise be permitted under this section.

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

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

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

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

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

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

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

31 (3) This section shall terminate on January first of the calendar year immediately following the
32 calendar year in which the provisions of this section are sunset."; and

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