

SECOND REGULAR SESSION

HOUSE BILL NO. 2183

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HAUSMAN.

3551H.01I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a property tax exemption for certain child care facilities, with a contingent effective date.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be
2 known as section 137.099, to read as follows:

137.099. 1. For the purposes of this section, the following terms mean:

2 **(1) "Child care", the same meaning as such term is defined under section**
3 **210.201;**

4 **(2) "Child care facility", a facility or other place, other than a private residence**
5 **operating at a child care home, that is conducted or maintained by any person who**
6 **advertises or holds himself or herself out as providing child care for any part of the**
7 **twenty-four-hour day for compensation or otherwise if providing child care to more**
8 **than six children or three children under two years of age, that is licensed under section**
9 **210.221, or that is unlicensed and that is registered with the department of elementary**
10 **and secondary education;**

11 **(3) "Child care home", a house, home, apartment, condo unit, or other private**
12 **residential place that is also maintained or conducted by any person who advertises or**
13 **holds himself or herself out as providing child care for any part of the twenty-four-hour**
14 **day for compensation or otherwise if providing child care to more than six children or**
15 **three children under two years of age, and is licensed under section 210.221 or that is**
16 **unlicensed and that is registered with the department of elementary and secondary**
17 **education;**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 (4) "Child care provider", a child care provider as defined in section 210.201
19 that is licensed under section 210.221, or that is unlicensed and that is registered with
20 the department of elementary and secondary education.

21 2. (1) For all tax years beginning on or after January first of the calendar year
22 immediately following the adoption of a constitutional amendment authorizing the
23 exemption of such property from taxation under Article X, Section 6 of the Constitution
24 of the state of Missouri, all property, real and personal, used primarily by a child care
25 facility for the care of a child outside of his or her home by a child care provider, shall be
26 exempt from all applicable state and local property tax assessed on such property.

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

32 3. (1) For all tax years beginning on or after January first of the calendar year
33 immediately following the adoption of a constitutional amendment authorizing the
34 exemption of such property from taxation under Article X, Section 6 of the Constitution
35 of the state of Missouri, all property, real and personal, used primarily by a child care
36 home for the care of a child outside of his or her home by a child care provider, an
37 annual exemption is granted equal to fifty percent of the applicable state and local
38 property assessed on the real and personal property of the child care home to the extent
39 such property is used for child care.

40 (2) If a portion of the property of an individual or a for-profit or nonprofit
41 corporation, organization, or association is used for such child care, an assessing
42 authority shall, to the extent applicable, extend the exemption from the assessment, levy,
43 and collection of taxes on such portion of the property of such individual, corporation,
44 organization, or association that is used primarily for such child care.

45 4. The state tax commission may promulgate all necessary rules and regulations
46 for the administration of this section. Any rule or portion of a rule, as that term is
47 defined in section 536.010, that is created under the authority delegated in this section
48 shall become effective only if it complies with and is subject to all of the provisions of
49 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
50 nonseverable and if any of the powers vested with the general assembly pursuant to
51 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
52 subsequently held unconstitutional, then the grant of rulemaking authority and any rule
53 proposed or adopted after the effective date of this act shall be invalid and void.

Section B. The repeal and reenactment of section 137.099 shall become effective only
2 upon the passage and approval by the voters of an amendment to the Missouri Constitution
3 permitting an exemption from taxation of property used primarily for the care of a child
4 outside of his or her home.

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