

FIRST REGULAR SESSION

HOUSE BILL NO. 920

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JONES (12).

1849H.02I

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a real property tax exemption for certain teachers, with a penalty provision.

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 137.1085, to read as follows:

**137.1085. 1. This section shall be known and may be cited as the "Active
2 Teacher Property Tax Exemption Act".**

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

4 **(1) "Active classroom teacher", any individual who holds a valid Missouri**
5 **teaching certificate issued by the Missouri department of elementary and secondary**
6 **education, who actively supports classroom instruction as a paraprofessional or special**
7 **education teacher without a teaching certificate, or who is certified by any education**
8 **accrediting agency, who is employed in a public, charter, or accredited private school**
9 **within the state to provide or assist in direct classroom instruction to students as part of**
10 **the academic curriculum, and who is the owner of record and liable for the payment of**
11 **property taxes on the primary residence for which the exemption allowed under this**
12 **section is claimed;**

13 **(2) "Commission", the state tax commission;**

14 **(3) "Nonteaching personnel", any individual employed by a school district,**
15 **charter school, or private school in a role that does not involve direct classroom**
16 **instruction including, but not limited to, administrators, principals, assistant principals,**
17 **superintendents, administrative staff, district office staff, and other support personnel;**

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) "Primary residence", the real property owned and occupied by the active**
19 **classroom teacher as his or her principal place of residence.**

20 **3. In addition to all other exemptions authorized under Article X, Section 6 of**
21 **the Missouri Constitution or otherwise authorized by law, and as authorized under**
22 **Article X, Section 6(a) of the Missouri Constitution, for all tax years beginning on or**
23 **after January 1, 2026, an active classroom teacher shall be exempt from paying real**
24 **property taxes levied and imposed on his or her primary residence.**

25 **4. In order to qualify for the exemption allowed under this section, an active**
26 **classroom teacher shall meet the following requirements:**

27 **(1) Be employed full-time in a teaching role or as a paraprofessional or special**
28 **education teacher during the tax year for which the exemption is claimed;**

29 **(2) Provide or assist in direct classroom instruction for at least ninety percent of**
30 **the active classroom teacher's contracted work time; and**

31 **(3) Reside within the state of Missouri at the primary residence for which the**
32 **exemption is claimed.**

33 **5. In order to verify eligibility for the exemption under this section, no later than**
34 **April first of each tax year for which an exemption is claimed, an active classroom**
35 **teacher shall:**

36 **(1) Submit an application on a form provided by the county or city not within a**
37 **county to the local assessor or collector's office or other entity as directed by local rule**
38 **or ordinance;**

39 **(2) Include documentation that verifies employment as an active classroom**
40 **teacher from the applicable school district or employing institution; and**

41 **(3) Include proof of residence and, if applicable, a copy of his or her valid**
42 **Missouri teaching certificate.**

43 **6. Nonteaching personnel are expressly excluded from this exemption.**

44 **7. The collector's office or other entity designated by rule or ordinance shall**
45 **review applications and determine eligibility based on the criteria set forth under this**
46 **section and by the application, visual inspection, questionnaire, or other reasonable**
47 **methods. The determination shall be made in accordance with guidelines established by**
48 **the commission and any additional local rules or regulations.**

49 **8. The claim for an exemption shall not be transferred or assigned.**

50 **9. Any individual who knowingly provides false information to obtain the**
51 **exemption set forth in this section shall be subject to a penalty equal to twice the amount**
52 **of the tax exemption improperly received, in addition to any other penalties under state**
53 **or local law.**

54 **10. The governing body of the county or city not within a county may adopt**
55 **reasonable procedures and promulgate ordinances, rules, and regulations in order to**
56 **implement and administer the provisions of this section and comply with any additional**
57 **requirements or regulations promulgated by the commission.**

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

61 **12. The commission may promulgate all necessary rules and regulations for the**
62 **administration of this section. Any rule or portion of a rule, as that term is defined in**
63 **section 536.010, that is created under the authority delegated in this section shall**
64 **become effective only if it complies with and is subject to all of the provisions of chapter**
65 **536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable**
66 **and if any of the powers vested with the general assembly pursuant to chapter 536 to**
67 **review, to delay the effective date, or to disapprove and annul a rule are subsequently**
68 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**
69 **adopted after August 28, 2025, shall be invalid and void.**

70 **13. No rule promulgated by the commission shall in any way adversely impact,**
71 **interrupt, or interfere with the performance of the required statutory duties of any**
72 **county or city elected official including, but not limited to, the collector, when**
73 **performing such duties as deemed necessary for the purposes of this section and the**
74 **distribution of all other real and personal property taxes.**

75 **14. If any provision of this section or its application to any person or**
76 **circumstance is held invalid, such determination shall not affect the provisions or**
77 **applications of this section which may be given effect without the invalid provision or**
78 **application, and to that end the provisions of this section are severable.**

79 **15. This section shall not be subject to the provisions of the Missouri sunset act**
80 **under sections 23.250 to 23.298.**

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