

FIRST REGULAR SESSION

HOUSE BILL NO. 921

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JONES (12).

1853H.011

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 disabled veterans, 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 known as section 137.1075, to read as follows:

137.1075. 1. This section shall be known and may be cited as the "Disabled Veteran Property Tax Relief Act".

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

(1) "Commission", the state tax commission;

(2) "Disability rating", the percentage of disability assigned to a disabled veteran by the United States Department of Veterans Affairs, reflecting the degree to which the veteran's disability impacts his or her ability to work and perform daily activities;

(3) "Disabled veteran", a Missouri resident who has served as a member of the United States Armed Forces, has received a disability rating certified by the United States Department of Veterans Affairs, and is an owner of record and liable for the payment of property taxes on the primary residence for which the exemption allowed under this section is claimed;

(4) "Primary residence", the real property owned and occupied by the disabled veteran as his or her principal place of residence.

3. In addition to all other exemptions authorized under Article X, Section 6 of the Constitution of the state of Missouri or otherwise authorized by law, and as

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 authorized under Article X, Section 6(a) of the Constitution of the state of Missouri, for
19 all tax years beginning on or after January 1, 2026, an annual exemption is granted for
20 property that is used as a primary residence by a disabled veteran within the state of
21 Missouri, proportional to the disabled veteran's disability rating and calculated as
22 follows:

23 (1) For disabled veterans with a disability rating less than one hundred percent,
24 the total real property tax levied and imposed upon the primary residence of a disabled
25 veteran shall be reduced by a percentage equal to the veteran's disability rating; and

26 (2) For disabled veterans with a disability rating of one hundred percent, the
27 annual exemption is equal to one hundred percent of the tax assessed on the primary
28 residence.

29 4. In order to verify eligibility for the exemption allowed under this section, no
30 later than April first of each tax year for which an exemption is claimed, a disabled
31 veteran shall:

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

35 (2) Include documentation that verifies proof of the disability rating, including
36 official documentation from the United States Department of Veterans Affairs; and

37 (3) Include proof of ownership and occupation of the primary residence.

38 5. The collector's office or other entity designated by rule or ordinance shall
39 review applications and determine eligibility of the residential property based on the
40 criteria set forth under this section and by the application, visual inspection,
41 questionnaire, or other reasonable methods. The determination shall be made in
42 accordance with guidelines established by the commission and any additional local rules
43 or regulations.

44 6. The exemption under this section carries over to the benefit of the disabled
45 veteran's surviving spouse as long as the spouse holds the legal or beneficial title to the
46 qualified residence, permanently resides therein, and does not remarry. No exemption
47 shall be allowed for the tax year in which the surviving spouse remarries. The
48 exemption for a surviving spouse shall remain proportional to the disabled veteran's
49 disability rating as of the time of the veteran's passing.

50 7. The claim for an exemption shall not be transferred or assigned, except as
51 provided for under this section.

52 8. Any individual who knowingly provides false information to obtain the
53 exemption set forth in this section shall be subject to a penalty equal to twice the amount

54 of the tax exemption improperly received, in addition to any other penalties under state
55 or local law.

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

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

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

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

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

81 14. Under section 23.253 of the Missouri sunset act:

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

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

88 **(3) This section shall terminate on January first of the calendar year**
89 **immediately following the calendar year in which the provisions of this section are**
90 **sunset.**

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