

HB 920 -- ACTIVE TEACHER PROPERTY TAX EXEMPTION ACT

SPONSOR: Jones (12)

This bill establishes the "Active Teacher Property Tax Exemption Act".

Beginning January 1, 2026, an active classroom teacher, as that term is defined in the bill, must be exempt from paying real property taxes on his or her primary residence.

To qualify, an active classroom teacher must meet the following requirements:

- (1) Be employed full-time in a teaching role, or as a paraprofessional, or special education teacher;
- (2) Provide or assist in direct classroom instruction for at least 90% of the time; and
- (3) Reside within Missouri at the primary residence for which the exemption is claimed.

To verify eligibility, an active classroom teacher must do the following no later than April 1st:

- (1) Submit an application to the local assessor or collector;
- (2) Include documentation verifying employment as an active classroom teacher from the applicable school district; and
- (3) Include proof of residence and, if applicable, a valid Missouri teaching certificate.

Non-teaching personnel are excluded from this exemption.

The collector must review applications and determine eligibility. Exemptions can not be transferred or assigned. Knowingly providing false information to obtain the exemption will subject an individual to a penalty twice the amount of the exemption improperly received.

The provisions of this program will not be subject to the Missouri Sunset Act.