

HCS HB 1259 -- CIVIL JURISPRUDENCE (Hardwick)

COMMITTEE OF ORIGIN: Standing Committee on Children and Families

WILLS AND ESTATE PLANNING DOCUMENTS (Sections 143.081, 143.341, 456.008 to 456.10-1005, and 474.540 to 474.600)

For all tax years beginning on or after January 1, 2026, this bill provides an income tax deduction for the amount included in Missouri taxable income of a resident estate or trust that would not be included as Missouri taxable income if the estate or trust were considered a nonresident estate or trust. The deduction only applies to the extent it is not a determinant of the Federal distributable net income of the estate or trust.

This bill requires a title search of real property to be conducted prior to the real property being placed in a trust.

This bill establishes the "Missouri Electronic Wills and Electronic Estate Planning Documents Act", which specifies that an electronic will is considered a will for all purposes of the law of this State and that any written estate planning document can be executed electronically. Types of estate planning documents include a power of attorney or durable power of attorney, a health care declaration, an advance directive, an irrevocable trust, and a beneficiary deed, as well as other types of documents. The bill establishes a process by which an electronic will can be made self-proved as well as how all or part of an electronic will may be revoked.

If there is evidence that a testator signed an electronic will and neither an electronic will nor a certified paper copy of the electronic will can be found after the testator's death, there will be a presumption that the testator revoked the electronic will even if no instrument or later will revoking the electronic will can be located. A person can create a certified paper copy of an electronic will or an electronic estate planning document by affirming under penalty of perjury that a paper copy of the electronic will is a complete, true, and accurate copy of the electronic will or the estate planning document.

The provisions of this bill apply to the will of a decedent who dies on or after August 28, 2025, and to each other written estate planning document signed or remotely witnessed on or after August 28, 2025.

This bill specifies that certain estate planning documents that were executed during the period between April 6, 2020, and December 31, 2021, during which a state of emergency existed due to COVID-19

and there was a temporary suspension of physical appearance requirements, will be deemed to have satisfied the physical presence requirements if certain requirements, specified in the bill, were met.

The bill provides that a trustee is required to notify qualified beneficiaries of a proposed transfer of a trust's principal place of administration. This bill adds to the requirements of the content of the notice to include an explanation that a change in the place of administration may result in a change of governing law, which can affect the rights of beneficiaries in ways that are different from current law.

Currently, under certain circumstances, a judicial proceeding by a beneficiary against a trustee for breach of trust must be commenced within five years after the first to occur of, among other things, the termination of the beneficiary's interest in the trust or the termination of the trust. This bill specifies that it is the occurrence of the event causing a termination of the beneficiary's interest in the trust or the occurrence of the event causing a termination of the trust.

#### CIRCUIT JUDGES (Sections 478.700 and 478.705)

This bill adds one associate circuit judge in the 26th judicial circuit in Miller County. The additional associate circuit judge will not be included in the formula authorizing additional associate circuit judges per county. The Governor will appoint the judge, who will serve until January 1, 2029, until the judge who will be elected in 2028 assumes the position.

The bill adds a circuit judge to the 25th Judicial Circuit, which consists of the counties of Maries, Phelps, Pulaski, and Texas. The Governor will appoint the third judge for Division 3 and that judge will serve until January 1, 2029, at which point the judge elected in 2028 will assume the role.

#### EVALUATION AND TREATMENT AT MENTAL HEALTH FACILITIES (Section 632.305)

Currently, an application for detention and evaluation for treatment at a mental health facility is to be executed by any adult person, who is not required to be an attorney or represented by an attorney, without a notarization requirement.

This bill repeals the provision that notarization is not required and specifies that no notarization will be required for any application, or for any affidavits, declarations, or other supporting documents, that were completed or executed by certain

peace officers, licensed physicians, mental health professionals, registered professional nurses, or employees acting on behalf of a hospital, as such persons are specified in the bill.

MISSOURI INCARCERATION REIMBURSEMENT ACT (Section 650.058)

This bill repeals the Missouri Incarceration Reimbursement Act, which a statutory process by which the State of Missouri may seek to recover up to 10% of the cost to house an offender for up to two years during the offender's stay in a Department of Corrections institution. The State may seize up to 90% of the value of an offender's assets in order to secure this reimbursement.

Under this bill, the State would no longer be able to seize an offender's assets in order to recover the costs to house the offender.

This bill is similar to SB 658 (2025).