

SECOND REGULAR SESSION

HOUSE BILL NO. 3115

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DEATON.

6099H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 137.1055, RSMo, and to enact in lieu thereof one new section relating to homestead property tax credits.

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

Section A. Section 137.1055, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.1055, to read as follows:

137.1055. 1. For the purposes of this section, the following terms shall mean:

(1) "County", a five percent county or a zero percent county;

(2) "Five percent county":

(a) Any county with more than forty thousand but fewer than fifty thousand inhabitants and with a county seat with more than fourteen thousand but fewer than eighteen thousand inhabitants;

(b) Any county with more than five thousand but fewer than six thousand inhabitants and with a county seat with fewer than nine hundred inhabitants;

(c) Any county with more than twenty-five thousand but fewer than thirty thousand inhabitants and with a county seat with more than eight thousand but fewer than twelve thousand inhabitants;

(d) Any county with more than twelve thousand five hundred but fewer than fourteen thousand inhabitants and with a county seat with more than five thousand but fewer than six thousand inhabitants;

(e) Any county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than two thousand but fewer than three thousand inhabitants;

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 (f) Any county with more than eight thousand but fewer than eight thousand nine
19 hundred inhabitants and with a county seat with more than six hundred seventy but fewer than
20 seven hundred thirty inhabitants;

21 (g) Any county with more than fourteen thousand but fewer than fifteen thousand
22 seven hundred inhabitants and with a county seat with more than five thousand five hundred
23 but fewer than eight thousand inhabitants;

24 (h) Any county with more than nine thousand nine hundred but fewer than eleven
25 thousand inhabitants and with a county seat with more than one thousand five hundred but
26 fewer than two thousand five hundred inhabitants;

27 (i) Any county with more than twenty-five thousand but fewer than thirty thousand
28 inhabitants and with a county seat with more than five hundred but fewer than two thousand
29 five hundred inhabitants;

30 (j) Any county with more than nine thousand nine hundred but fewer than eleven
31 thousand inhabitants and with a county seat with more than three hundred but fewer than six
32 hundred inhabitants;

33 (k) Any county with more than seventeen thousand six hundred but fewer than
34 nineteen thousand inhabitants and with a county seat with more than five thousand fifty but
35 fewer than seven thousand inhabitants;

36 (l) Any county with more than five thousand but fewer than six thousand inhabitants
37 and with a county seat with more than nine hundred but fewer than one thousand six hundred
38 inhabitants;

39 (m) Any county with more than eight thousand but fewer than eight thousand nine
40 hundred inhabitants and with a county seat with fewer than three hundred inhabitants;

41 (n) Any county with more than eight thousand but fewer than eight thousand nine
42 hundred inhabitants and with a county seat with more than three thousand three hundred but
43 fewer than five thousand inhabitants;

44 (o) Any county with more than seven thousand but fewer than eight thousand
45 inhabitants and with a county seat with fewer than four hundred eighty inhabitants;

46 (p) Any county with more than nineteen thousand but fewer than twenty-two
47 thousand inhabitants and with a county seat with more than two thousand two hundred twenty
48 but fewer than two thousand five hundred inhabitants;

49 (q) Any county with more than eight thousand but fewer than eight thousand nine
50 hundred inhabitants and with a county seat with more than one thousand three hundred but
51 fewer than two thousand inhabitants;

52 (r) Any county with more than eleven thousand but fewer than twelve thousand five
53 hundred inhabitants and with a county seat with more than one thousand but fewer than two
54 thousand inhabitants;

55 (s) Any county with more than six thousand but fewer than seven thousand
56 inhabitants and with a county seat with more than one thousand but fewer than one thousand
57 eight hundred inhabitants;

58 (t) Any county with more than eight thousand nine hundred but fewer than nine
59 thousand nine hundred inhabitants and with a county seat with more than five thousand but
60 fewer than six thousand inhabitants;

61 (u) Any county with more than eight thousand but fewer than eight thousand nine
62 hundred inhabitants and with a county seat with more than two thousand but fewer than three
63 thousand three hundred inhabitants;

64 (v) Any county with more than four thousand but fewer than four thousand five
65 hundred inhabitants and with a county seat with more than eight hundred inhabitants;

66 (w) Any county with more than eleven thousand but fewer than twelve thousand five
67 hundred inhabitants and with a county seat with more than one hundred but fewer than five
68 hundred inhabitants;

69 (x) Any county with more than fourteen thousand but fewer than fifteen thousand
70 seven hundred inhabitants and with a county seat with more than eight thousand but fewer
71 than ten thousand inhabitants;

72 (y) Any county with more than two thousand but fewer than three thousand six
73 hundred inhabitants;

74 (z) Any county with more than nineteen thousand but fewer than twenty-two
75 thousand inhabitants and with a county seat with more than ten thousand but fewer than
76 thirteen thousand inhabitants;

77 (aa) Any county with more than five thousand but fewer than six thousand inhabitants
78 and with a county seat with more than one thousand six hundred but fewer than two thousand
79 six hundred inhabitants;

80 (bb) Any county with fewer than two thousand inhabitants;

81 (cc) Any county with more than nineteen thousand but fewer than twenty-two
82 thousand inhabitants and with a county seat with more than one thousand but fewer than two
83 thousand two hundred twenty inhabitants;

84 (dd) Any county with more than fourteen thousand but fewer than fifteen thousand
85 seven hundred inhabitants and with a county seat with more than one thousand but fewer than
86 two thousand inhabitants;

87 (ee) Any county with more than fifteen thousand seven hundred but fewer than
88 seventeen thousand six hundred inhabitants and with a county seat with more than three
89 thousand but fewer than three thousand six hundred inhabitants;

90 (ff) Any county with more than nineteen thousand but fewer than twenty-two
91 thousand inhabitants and with a county seat with more than eight thousand five hundred but
92 fewer than ten thousand inhabitants;

93 (gg) Any county with more than eight thousand but fewer than eight thousand nine
94 hundred inhabitants and with a county seat with more than six hundred but fewer than six
95 hundred seventy inhabitants;

96 (hh) Any county with more than forty thousand but fewer than fifty thousand
97 inhabitants and with a county seat with more than twenty-one thousand but fewer than thirty-
98 one thousand inhabitants;

99 (ii) Any county with more than thirty thousand but fewer than thirty-five thousand
100 inhabitants and with a county seat with more than nine thousand but fewer than thirteen
101 thousand inhabitants;

102 (jj) Any county with more than eight thousand nine hundred but fewer than nine
103 thousand nine hundred inhabitants and with a county seat with fewer than one thousand
104 inhabitants;

105 (kk) Any county with more than nineteen thousand but fewer than twenty-two
106 thousand inhabitants and with a county seat with more than six thousand but fewer than eight
107 thousand five hundred inhabitants;

108 (ll) Any county with more than fifteen thousand seven hundred but fewer than
109 seventeen thousand six hundred inhabitants and with a county seat with more than seven
110 thousand but fewer than nine thousand inhabitants;

111 (mm) Any county with more than twenty-two thousand but fewer than twenty-five
112 thousand inhabitants and with a county seat with more than twelve thousand five hundred but
113 fewer than sixteen thousand inhabitants;

114 (nn) Any county with more than thirty thousand but fewer than thirty-five thousand
115 inhabitants and with a county seat with more than three thousand eight hundred but fewer
116 than six thousand inhabitants;

117 (oo) Any county with more than twenty-two thousand but fewer than twenty-five
118 thousand inhabitants and with a county seat with more than five thousand but fewer than eight
119 thousand inhabitants;

120 (pp) Any county with more than twenty-two thousand but fewer than twenty-five
121 thousand inhabitants and with a county seat with more than one thousand four hundred but
122 fewer than one thousand nine hundred inhabitants;

123 (qq) Any county with more than sixty thousand but fewer than seventy thousand
124 inhabitants;

125 (rr) Any county with more than seventeen thousand six hundred but fewer than
126 nineteen thousand inhabitants and with a county seat with more than four thousand but fewer
127 than five thousand fifty inhabitants;

128 (ss) Any county with more than twenty-two thousand but fewer than twenty-five
129 thousand inhabitants and with a county seat with more than two thousand three hundred but
130 fewer than four thousand inhabitants;

131 (tt) Any county with more than one hundred thousand but fewer than one hundred
132 twenty thousand inhabitants and with a county seat with more than four thousand but fewer
133 than six thousand inhabitants;

134 (uu) Any county with more than eighty thousand but fewer than one hundred
135 thousand inhabitants and with a county seat with more than seventy thousand but fewer than
136 eighty thousand inhabitants;

137 (vv) Any county with more than twenty-five thousand but fewer than thirty thousand
138 inhabitants and with a county seat with more than fourteen thousand but fewer than twenty
139 thousand inhabitants;

140 (ww) Any county with more than twenty-two thousand but fewer than twenty-five
141 thousand inhabitants and with a county seat with more than nine thousand but fewer than
142 twelve thousand five hundred inhabitants;

143 (xx) Any county with more than six thousand but fewer than seven thousand
144 inhabitants and with a county seat with more than one thousand eight hundred but fewer than
145 two thousand five hundred inhabitants;

146 (yy) Any county with more than three thousand six hundred but fewer than four
147 thousand inhabitants;

148 (zz) Any county with more than nine thousand nine hundred but fewer than eleven
149 thousand inhabitants and with a county seat with fewer than two hundred inhabitants;

150 (aaa) Any county with more than fourteen thousand but fewer than fifteen thousand
151 seven hundred inhabitants and with a county seat with more than four thousand nine hundred
152 but fewer than five thousand five hundred inhabitants;

153 (bbb) Any county with more than twenty-five thousand but fewer than thirty thousand
154 inhabitants and with a county seat with more than two thousand five hundred but fewer than
155 six thousand inhabitants;

156 (ccc) Any county with more than eight thousand but fewer than eight thousand nine
157 hundred inhabitants and with a county seat with more than eight hundred but fewer than one
158 thousand three hundred inhabitants;

159 (ddd) Any county with more than four thousand five hundred but fewer than five
160 thousand inhabitants and with a county seat with more than one thousand seven hundred
161 thirty-three inhabitants;

162 (eee) Any county with more than nine thousand nine hundred but fewer than eleven
163 thousand inhabitants and with a county seat with more than six hundred but fewer than one
164 thousand inhabitants;

165 (fff) Any county with more than twenty-two thousand but fewer than twenty-five
166 thousand inhabitants and with a county seat with more than nine hundred but fewer than one
167 thousand four hundred inhabitants;

168 (ggg) Any county with more than four thousand but fewer than four thousand five
169 hundred inhabitants and with a county seat with fewer than eight hundred inhabitants;

170 (hhh) Any county with more than four thousand five hundred but fewer than five
171 thousand inhabitants and with a county seat with fewer than one thousand seven hundred
172 thirty-three inhabitants;

173 (iii) Any county with more than six thousand but fewer than seven thousand
174 inhabitants and with a county seat with more than four hundred but fewer than one thousand
175 inhabitants;

176 (jjj) **Before January 1, 2028**, any county with more than one hundred twenty
177 thousand but fewer than one hundred fifty thousand inhabitants;

178 (kkk) **Before January 1, 2028**, any county with more than fifty thousand but fewer
179 than sixty thousand inhabitants and with a county seat with more than ten thousand but fewer
180 than twelve thousand six hundred inhabitants;

181 (lll) Any county with more than nine thousand nine hundred but fewer than eleven
182 thousand inhabitants and with a county seat with more than one thousand but fewer than one
183 thousand five hundred inhabitants;

184 (mmm) Any county with more than eighty thousand but fewer than one hundred
185 thousand inhabitants and with a county seat with more than thirteen thousand but fewer than
186 seventeen thousand inhabitants;

187 (nnn) Any county with more than eight thousand nine hundred but fewer than nine
188 thousand nine hundred inhabitants and with a county seat with more than one thousand but
189 fewer than two thousand inhabitants;

190 (ooo) Any county with more than twelve thousand five hundred but fewer than
191 fourteen thousand inhabitants and with a county seat with more than four thousand but fewer
192 than five thousand inhabitants;

193 (ppp) Any county with more than seventeen thousand six hundred but fewer than
194 nineteen thousand inhabitants and with a county seat with more than eight thousand but fewer
195 than ten thousand inhabitants;

196 (qqq) Any county with more than six thousand but fewer than seven thousand
197 inhabitants and with a county seat with fewer than three hundred inhabitants;

198 (rrr) Any county with more than thirty-five thousand but fewer than forty thousand
199 inhabitants and with a county seat with more than five hundred but fewer than two thousand
200 inhabitants;

201 (sss) Any county with more than fifteen thousand seven hundred but fewer than
202 seventeen thousand six hundred inhabitants and with a county seat with more than four
203 thousand two hundred ten but fewer than six thousand inhabitants;

204 (ttt) Any county with more than forty thousand but fewer than fifty thousand
205 inhabitants and with a county seat with more than ten thousand but fewer than fourteen
206 thousand inhabitants;

207 (uuu) Any county with more than fifty thousand but fewer than sixty thousand
208 inhabitants and with a county seat with more than twelve thousand six hundred but fewer than
209 fifteen thousand inhabitants;

210 (vvv) Any county with more than eleven thousand but fewer than twelve thousand
211 five hundred inhabitants and with a county seat with more than two thousand but fewer than
212 two thousand eight hundred fifty inhabitants;

213 (www) Any county with more than fifteen thousand seven hundred but fewer than
214 seventeen thousand six hundred inhabitants and with a county seat with more than three
215 thousand six hundred but fewer than four thousand two hundred ten inhabitants;

216 (3) "Eligible credit amount", the difference between an eligible taxpayer's real
217 property tax liability on such taxpayer's homestead for a given tax year, minus the real
218 property tax liability on such homestead in the eligible taxpayer's initial credit year, provided
219 that, for five percent counties, the real property tax liability on an eligible taxpayer's
220 homestead as determined in the taxpayer's initial credit year may be increased by no more
221 than five percent per year or the percent increase in the Consumer Price Index for All Urban
222 Consumers, as published by the Bureau of Labor Statistics, whichever is greater, and for zero
223 percent counties, the real property tax liability on an eligible taxpayer's homestead shall not
224 be increased above the liability incurred during the initial credit year. For all counties, an
225 eligible taxpayer's real property tax liability shall be increased to reflect any increase in tax
226 liability derived from any new property tax levy or an increase in an existing property tax levy
227 approved by the voters subsequent to an eligible taxpayer's initial credit year, provided that,
228 for five percent counties, such increase shall not be considered for the purposes of calculating
229 the allowable increase in an eligible taxpayer's real property tax liability as provided in this
230 subdivision;

231 (4) "Eligible taxpayer", a Missouri resident who:

232 (a) Is an owner of record of a homestead or has a legal or equitable interest in such
233 property as evidenced by a written instrument; and

234 (b) Is liable for the payment of real property taxes on such homestead;

235 (5) "Homestead", real property actually occupied by an eligible taxpayer as the
236 primary residence. An eligible taxpayer shall not claim more than one primary residence;

237 (6) "Initial credit year", the 2024 tax year.

238

239 If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's
240 real property tax liability is lower than such liability in the initial credit year, such tax year
241 shall be considered the eligible taxpayer's initial credit year for all subsequent tax years;

242 (7) "Zero percent county":

243 (a) Any county with more than one hundred thousand but fewer than one hundred
244 twenty thousand inhabitants and with a county seat with more than nine thousand but fewer
245 than eleven thousand inhabitants;

246 (b) Any county with more than fifty thousand but fewer than sixty thousand
247 inhabitants and with a county seat with more than seventeen thousand but fewer than twenty-
248 one thousand inhabitants;

249 (c) Any county with more than one hundred thousand but fewer than one hundred
250 twenty thousand inhabitants and with a county seat with more than twelve thousand but fewer
251 than fourteen thousand inhabitants;

252 (d) Any county with more than fourteen thousand but fewer than fifteen thousand
253 seven hundred inhabitants and with a county seat with more than two thousand but fewer than
254 three thousand inhabitants;

255 (e) Any county with more than twelve thousand five hundred but fewer than fourteen
256 thousand inhabitants and with a county seat with more than one thousand but fewer than two
257 thousand inhabitants;

258 (f) Any county with more than thirty-five thousand but fewer than forty thousand
259 inhabitants and with a county seat with more than eight thousand but fewer than ten thousand
260 inhabitants;

261 (g) Any county with more than two hundred thousand but fewer than two hundred
262 thirty thousand inhabitants;

263 (h) Any county with more than eleven thousand but fewer than twelve thousand five
264 hundred inhabitants and with a county seat with more than two thousand eight hundred fifty
265 but fewer than four thousand inhabitants;

266 (i) Any county with more than thirty-five thousand but fewer than forty thousand
267 inhabitants and with a county seat with more than ten thousand but fewer than fourteen
268 thousand inhabitants;

269 (j) Any county with more than eight thousand but fewer than eight thousand nine
270 hundred inhabitants and with a county seat with more than seven hundred thirty but fewer
271 than eight hundred inhabitants;

272 (k) Any county with more than seven thousand but fewer than eight thousand
273 inhabitants and with a county seat with more than four hundred eighty but fewer than one
274 thousand inhabitants;

275 (l) Any county with more than thirty thousand but fewer than thirty-five thousand
276 inhabitants and with a county seat with more than two hundred but fewer than nine hundred
277 inhabitants;

278 (m) Any county with more than fifty thousand but fewer than sixty thousand
279 inhabitants and with a county seat with more than one thousand but fewer than four thousand
280 inhabitants;

281 (n) Any county with more than twenty-two thousand but fewer than twenty-five
282 thousand inhabitants and with a county seat with more than one thousand nine hundred but
283 fewer than two thousand three hundred inhabitants;

284 (o) Any county with more than thirty thousand but fewer than thirty-five thousand
285 inhabitants and with a county seat with more than two thousand but fewer than three thousand
286 eight hundred inhabitants;

287 (p) Any county with more than eighty thousand but fewer than one hundred thousand
288 inhabitants and with a county seat with more than twenty thousand but fewer than twenty-five
289 thousand inhabitants;

290 (q) Any county with more than thirty-five thousand but fewer than forty thousand
291 inhabitants and with a county seat with more than two thousand but fewer than five thousand
292 inhabitants;

293 (r) Any county with more than twenty-two thousand but fewer than twenty-five
294 thousand inhabitants and with a county seat with more than five hundred but fewer than nine
295 hundred inhabitants;

296 (s) Any county with more than four hundred thousand but fewer than five hundred
297 thousand inhabitants;

298 (t) Any county with more than eleven thousand but fewer than twelve thousand five
299 hundred inhabitants and with a county seat with more than four thousand but fewer than five
300 thousand inhabitants;

301 (u) Any county with more than seven thousand but fewer than eight thousand
302 inhabitants and with a county seat with more than one thousand but fewer than two thousand
303 inhabitants;

304 (v) Any county with more than thirty-five thousand but fewer than forty thousand
305 inhabitants and with a county seat with more than five thousand but fewer than eight thousand
306 inhabitants;

307 **(w) Beginning January 1, 2028, any county with more than one hundred twenty**
308 **thousand but fewer than one hundred fifty thousand inhabitants;**

309 **(x) Beginning January 1, 2028, any county with more than fifty thousand but**
310 **fewer than sixty thousand inhabitants and with a county seat with more than ten**
311 **thousand but fewer than twelve thousand six hundred inhabitants.**

312 2. **(1)** By no later than the municipal election in April 2026, a county shall place on
313 the ballot a question of whether to grant a property tax credit pursuant to this section to
314 eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible credit
315 amount. If a majority of the votes cast on the proposal by the qualified voters voting thereon
316 are in favor of the proposal, then the credit shall be in effect and the county shall grant such
317 property tax credit to eligible taxpayers residing in such county in an amount equal to the
318 taxpayer's eligible credit amount.

319 **(2) On the general municipal election day in April 2028, a county that changes**
320 **from a five percent county to a zero percent county beginning on January 1, 2028, shall**
321 **place on the ballot the question required under subdivision (1) of this subsection.**

322 3. (1) A county granting a credit pursuant to this section shall apply such credit when
323 calculating the eligible taxpayer's property tax liability for the tax year. The amount of the
324 credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county
325 collector. The county governing body may adopt reasonable procedures in order to carry out
326 the purposes and intent of this section, provided that the county shall not adopt any procedure
327 that limits the definition or scope of eligible credit amount or eligible taxpayer as defined in
328 this section.

329 (2) If an eligible taxpayer makes new construction and improvements to such eligible
330 taxpayer's homestead, the real property tax liability for the taxpayer's initial credit year shall
331 be increased to reflect the real property tax liability attributable to such new construction and
332 improvements.

333 (3) If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which
334 such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit
335 year, then the real property tax liability for the taxpayer's initial credit year shall be increased
336 to reflect the real property tax liability owed to the annexing taxing jurisdiction.

337 4. For the purposes of calculating property tax levies pursuant to section 137.073, the
338 total amount of credits authorized by a county pursuant to this section shall be considered tax
339 revenue, as such term is defined in section 137.073, actually received.

340 5. A county granting a tax credit pursuant to this section shall notify each political
341 subdivision within such county of the total credit amount applicable to such political
342 subdivision by no later than November thirtieth of each year.

343 6. No taxpayer shall be authorized to claim a property tax credit pursuant to this
344 section and section 137.1050 for the same homestead.

✓