

HB 3526 -- SENIOR PROPERTY TAX FREEZE

SPONSOR: Rush

Currently, Missouri taxpayers who meet the following criteria are eligible for the Homestead Property Tax Credit for seniors:

- (1) Are at least 62 years old;
- (2) Are the owner of record of a qualifying homestead; and
- (3) Are liable for payment of real property taxes on such homestead.

This bill changes that criteria by increasing the qualifying minimum age from 62 years old to 65 years old . The bill also adds to the criteria by requiring a Missouri taxpayer to either:

- (1) Have a combined household Missouri adjusted gross income that does not exceed \$75,000; or

- (2) Be a recipient of certain public assistance benefits. Currently, any county that is authorized to impose a property tax has the option to grant the Homestead Property Tax Credit for qualifying seniors. This bill requires such counties to grant the Homestead Property Tax Credit to qualifying seniors.

The bill also requires counties to:

- (1) Create a simple application;
- (2) Maintain records related to eligible taxpayers and credits granted; and
- (3) Notify eligible taxpayers each year of their continued participation and eligibility.

This bill requires the State to reimburse any political subdivision of Missouri for any decrease in revenue due to the provisions of this bill.

This bill is similar to HB 3253 (2026).