

FIRST REGULAR SESSION

# HOUSE BILL NO. 813

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HAUSMAN.

1878H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 137.100, RSMo, and to enact in lieu thereof one new section relating to a property tax exemption for certain child care facilities, with a contingent effective date.

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

Section A. Section 137.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.100, to read as follows:

137.100. The following subjects are exempt from taxation for state, county or local purposes:

(1) Lands and other property belonging to this state;

(2) Lands and other property belonging to any city, county or other political subdivision in this state, including market houses, town halls and other public structures, with their furniture and equipments, and on public squares and lots kept open for health, use or ornament;

(3) Nonprofit cemeteries;

(4) The real estate and tangible personal property which is used exclusively for agricultural or horticultural societies organized in this state, including not-for-profit agribusiness associations;

(5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used 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.

16 investment even though the income or rentals received therefrom is used wholly for religious,  
17 educational or charitable purposes;

18 (6) Household goods, furniture, wearing apparel and articles of personal use and  
19 adornment, as defined by the state tax commission, owned and used by a person in his home  
20 or dwelling place;

21 (7) Motor vehicles leased for a period of at least one year to this state or to any city,  
22 county, or political subdivision or to any religious, educational, or charitable organization  
23 which has obtained an exemption from the payment of federal income taxes, provided the  
24 motor vehicles are used exclusively for religious, educational, or charitable purposes;

25 (8) Real or personal property leased or otherwise transferred by an interstate compact  
26 agency created pursuant to sections 70.370 to 70.430 or sections 238.010 to 238.100 to  
27 another for which or whom such property is not exempt when immediately after the lease or  
28 transfer, the interstate compact agency enters into a leaseback or other agreement that directly  
29 or indirectly gives such interstate compact agency a right to use, control, and possess the  
30 property; provided, however, that in the event of a conveyance of such property, the interstate  
31 compact agency must retain an option to purchase the property at a future date or, within the  
32 limitations period for reverters, the property must revert back to the interstate compact  
33 agency. Property will no longer be exempt under this subdivision in the event of a  
34 conveyance as of the date, if any, when:

35 (a) The right of the interstate compact agency to use, control, and possess the property  
36 is terminated;

37 (b) The interstate compact agency no longer has an option to purchase or otherwise  
38 acquire the property; and

39 (c) There are no provisions for reverter of the property within the limitation period for  
40 reverters;

41 (9) All property, real and personal, belonging to veterans' organizations. As used in  
42 this section, "veterans' organization" means any organization of veterans with a congressional  
43 charter, that is incorporated in this state, and that is exempt from taxation under section 501(c)  
44 (19) of the Internal Revenue Code of 1986, as amended;

45 (10) Solar energy systems not held for resale;

46 **(11) All property, real and personal, used primarily for the care of a child**  
47 **outside of his or her home. If a portion of the property of an individual or a for profit or**  
48 **nonprofit corporation, organization, or association is used for such childcare, an**  
49 **assessing authority shall exempt from the assessment, levy, and collection of taxes such**  
50 **portion of the property of such individual, corporation, organization, or association that**  
51 **is used primarily for such childcare.**

Section B. The repeal and reenactment of section 137.100 shall become effective only  
2 upon the passage and approval by the voters of an amendment to the Missouri Constitution  
3 permitting an exemption from taxation of property used primarily for the care of a child  
4 outside of his or her home.

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