

FIRST REGULAR SESSION

SENATE BILL NO. 100

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

0830S.03I

ADRIANE D. CROUSE, Secretary

AN ACT

To amend chapter 139, RSMo, by adding thereto one new section relating to certain property tax liabilities, with an emergency clause.

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

Section A. Chapter 139, RSMo, is amended by adding thereto
2 one new section, to be known as section 139.305, to read as
3 follows:

139.305. 1. Notwithstanding any provision of law to
2 the contrary, beginning January 1, 2021, any taxpayer who is
3 a resident of a city or county that imposes any city-wide or
4 county-wide ordinance or order prohibiting or otherwise
5 restricting the use of such taxpayer's real property,
6 including, but not limited to, occupancy restrictions, shall
7 receive a credit on property taxes owed on such affected
8 real property.

9 2. The amount of the credit authorized by this section
10 shall be a percentage of the property tax liability that is
11 equal to the percentage of the calendar year that the
12 taxpayer was subject to restrictions on the use of his or
13 her real property.

14 3. Any city or county imposing a city-wide or county-
15 wide ordinance or order as described in this section shall
16 adjust its tax bills to reflect any credit authorized by
17 this section.

18 4. The provisions of this section shall only apply to
19 real property tax liabilities owed to a city or county
20 imposing any city-wide or county-wide ordinance or order
21 prohibiting or otherwise restricting the use of a taxpayer's
22 real property, and shall not apply to property tax
23 liabilities owed to any other taxing jurisdiction or to
24 property tax liabilities owed on tangible personal property.

 Section B. Because of the importance of property tax
2 relief, section A of this act is deemed necessary for the
3 immediate preservation of the public health, welfare, peace,
4 and safety, and is hereby declared to be an emergency act
5 within the meaning of the constitution, and section A of
6 this act shall be in full force and effect upon its passage
7 and approval.

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