

FIRST REGULAR SESSION

SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 100

101ST GENERAL ASSEMBLY

0830S.04C

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. A taxpayer eligible for a credit pursuant to this
15 section shall timely pay all property tax owed prior to any
16 credit applied pursuant to this section, and shall, no later
17 than December thirty-first, submit a written statement to

18 the city or county requesting the amount of property tax
19 owed to such taxpayer. The city or county shall, by no
20 later than thirty days following the receipt of such a
21 statement, issue a refund to the taxpayer for the amount of
22 property tax owed to such taxpayer pursuant to this section.

23 4. The provisions of this section shall only apply to
24 real property tax liabilities owed to a city or county
25 imposing any city-wide or county-wide ordinance or order
26 prohibiting or otherwise restricting the use of a taxpayer's
27 real property, and shall not apply to property tax
28 liabilities owed to any other taxing jurisdiction or to
29 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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