

FIRST REGULAR SESSION

# SENATE BILL NO. 151

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR FITZWATER.

1078S.01I

KRISTINA MARTIN, Secretary

## 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.

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Section A. Section 137.100, RSMo, is repealed and one new  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

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

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

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

10 (3) Nonprofit cemeteries;

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

15 (5) All property, real and personal, actually and  
16 regularly used exclusively for religious worship, for  
17 schools and colleges, or for purposes purely charitable and  
18 not held for private or corporate profit, except that the

19 exemption herein granted does not include real property not  
20 actually used or occupied for the purpose of the  
21 organization but held or used as investment even though the  
22 income or rentals received therefrom is used wholly for  
23 religious, educational or charitable purposes;

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

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

35 (8) Real or personal property leased or otherwise  
36 transferred by an interstate compact agency created pursuant  
37 to sections 70.370 to 70.430 or sections 238.010 to 238.100  
38 to another for which or whom such property is not exempt  
39 when immediately after the lease or transfer, the interstate  
40 compact agency enters into a leaseback or other agreement  
41 that directly or indirectly gives such interstate compact  
42 agency a right to use, control, and possess the property;  
43 provided, however, that in the event of a conveyance of such  
44 property, the interstate compact agency must retain an  
45 option to purchase the property at a future date or, within  
46 the limitations period for reverters, the property must  
47 revert back to the interstate compact agency. Property will  
48 no longer be exempt under this subdivision in the event of a  
49 conveyance as of the date, if any, when:

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

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

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

56 (9) All property, real and personal, belonging to  
57 veterans' organizations. As used in this section,  
58 "veterans' organization" means any organization of veterans  
59 with a congressional charter, that is incorporated in this  
60 state, and that is exempt from taxation under section  
61 501(c)(19) of the Internal Revenue Code of 1986, as amended;

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

63 **(11) All property, real and personal, used primarily**  
64 **for the care of a child outside of his or her home. If a**  
65 **portion of the property of an individual or a for profit or**  
66 **nonprofit corporation, organization, or association is used**  
67 **for such childcare, an assessing authority shall exempt from**  
68 **the assessment, levy, and collection of taxes such portion**  
69 **of the property of such individual, corporation,**  
70 **organization, or association that is used primarily for such**  
71 **childcare.**

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

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