

FIRST REGULAR SESSION

SENATE BILL NO. 483

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR GROSS.

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TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 67.895 and 137.101, RSMo, and to enact in lieu thereof one new section relating to property tax exemptions for certain real property.

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

Section A. Sections 67.895 and 137.101, RSMo, are repealed and one new section enacted in lieu thereof, to be known as section 137.101, to read as follows:

137.101. 1. The activities of nationally affiliated fraternal, benevolent, veteran or service organizations which promote good citizenship, humanitarian activities, or improve the physical, mental and moral condition of an indefinite number of people are purposes purely charitable within the meaning of subsection 1 of section 6 of article X of the constitution and local assessing authorities may exempt such portion of the real and personal property of such organizations as the assessing authority may determine is utilized in purposes purely charitable from the assessment, levy and collection of taxes.

2. For the purposes of this section, the phrase "utilized in purposes purely charitable" shall include but not be limited to include real property which is the subject of an easement for the purpose of achieving the objectives established pursuant to section 67.870, RSMo, so long as such property is held or managed by an entity created by a cooperative effort of a political subdivision and a private entity and which has the approval of the governing body of such political subdivision.

[67.895. After transfer and acquisition of any such interest pursuant to sections

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

67.870 to 67.910, all county and municipal assessors and taxing authorities, in determining the assessed valuation placed on such open space or area for purposes of taxation of the private ownership therein, shall take due account of and assess private property interests with due regard to the limitation of future use of the land.]

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