

# SENATE BILL NO. 736

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

3595S.01H

ADRIANE D. CROUSE, Secretary

## AN ACT

To amend chapter 139, RSMo, by adding thereto one new section relating to property tax relief due to certain restrictive orders, 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. For the purposes of this section, the  
2 following terms shall mean:

3 (1) "Real property", any real property that is not  
4 residential property, as such term is defined in section  
5 137.016;

6 (2) "Restrictive order", any city-wide or county-wide  
7 ordinance or order imposed by a city or county that  
8 prohibits or otherwise restricts the use of a taxpayer's  
9 real property, including, but not limited to, occupancy  
10 restrictions. Such term shall not include any ordinance or  
11 order prohibiting or restricting the use of a taxpayer's  
12 real property due to a violation of a public health or  
13 safety code.

14 2. Notwithstanding any provision of law to the  
15 contrary, beginning January 1, 2022, any taxpayer who is a  
16 resident of a city or county that imposes one or more  
17 restrictive orders pursuant to chapter 192 for a combined  
18 total in excess of fifteen days during a calendar year shall

19 receive a credit on property taxes owed on such affected  
20 real property.

21 3. The amount of the credit authorized by this section  
22 shall be a percentage of the property tax liability that is  
23 equal to the percentage of the calendar year that the  
24 taxpayer was subject to restrictions on the use of his or  
25 her real property, provided that the first fifteen total  
26 combined days that restrictive orders are in effect during a  
27 calendar year shall not count toward the calculation of the  
28 tax credit pursuant to this subsection.

29 4. (1) A taxpayer eligible for a credit pursuant to  
30 this section shall timely pay all property tax owed prior to  
31 any credit applied pursuant to this section, and shall, no  
32 later than December thirty-first, submit a written statement  
33 to the city or county requesting the amount of property tax  
34 owed to such taxpayer. The city or county shall, by no  
35 later than thirty days following the receipt of such a  
36 statement, issue a refund to the taxpayer for the amount of  
37 property tax owed to such taxpayer pursuant to this section.

38 (2) Notwithstanding the provisions of this section to  
39 the contrary, a taxpayer receiving a tax credit pursuant to  
40 this section that leases or rents all or a portion of his or  
41 her affected real property to one or more other taxpayers  
42 shall distribute such tax credit on a pro rata basis to the  
43 taxpayers who are current on all lease or rental payments  
44 owed to the taxpayer receiving the credit pursuant to this  
45 section.

46 5. The provisions of this section shall only apply to  
47 real property tax liabilities owed to a city or county  
48 imposing a restrictive order, and shall not apply to  
49 property tax liabilities owed to any other taxing

50 **jurisdiction or to property tax liabilities owed on tangible**  
51 **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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