

HB 389 -- Property Tax on Certain Watercraft

Sponsor: Cooper

For property tax purposes, this bill changes the classification from personal property to residential property of any watercraft that has bath and toilet facilities, a sleeping area, and kitchen facilities and is eligible for the home mortgage interest deduction on the taxpayer's federal income tax return. The watercraft must be registered under Chapter 306, RSMo, and be the principal or temporary place of residence of the taxpayer.