

HOUSE SUBSTITUTE AMENDMENT NO. _____

for

HOUSE _____ AMENDMENT NO. _____

Offered By

AMEND House Committee Substitute for House Bill No. 2453, Page 1, In the Title, Lines 2-3, by deleting all of said lines and inserting in lieu thereof the following:

"To repeal sections 137.100 and 254.070, RSMo, and to enact in lieu thereof five new sections relating to real property."; and

Further amend said bill, Page 1, Section 1, Line 1, by inserting immediately before said section and line, the following:

"8.298. 1. No state agency, commission, committee, board, or any other state entity shall purchase or receive as a gift, donation, or bequest any land in the state unless a majority of both houses of the general assembly by concurrent resolution approves such purchase or receipt.

2. The provisions of this section shall not apply to any land purchased or received by the department of transportation or the state highways and transportation commission.

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

(1) Lands and other property belonging to this state, except such land and other real property that belongs to the Missouri department of natural resources;

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

(3) Nonprofit cemeteries;

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

(5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes;

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

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

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

5 (8) Real or personal property leased or otherwise transferred by an interstate compact
6 agency created pursuant to sections 70.370 to 70.430 or sections 238.010 to 238.100 to another for
7 which or whom such property is not exempt when immediately after the lease or transfer, the
8 interstate compact agency enters into a leaseback or other agreement that directly or indirectly gives
9 such interstate compact agency a right to use, control, and possess the property; provided, however,
10 that in the event of a conveyance of such property, the interstate compact agency must retain an
11 option to purchase the property at a future date or, within the limitations period for reverters, the
12 property must revert back to the interstate compact agency. Property will no longer be exempt
13 under this subdivision in the event of a conveyance as of the date, if any, when:

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

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

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

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

24 (10) Solar energy systems not held for resale.

25 254.070. 1. The commission may classify as forest croplands any lands conveyed to the
26 state for use of the commission. The commission shall pay to the county wherein the state-owned
27 and classified lands are situated a certain sum from the conservation commission fund as a grant in
28 lieu of taxes thereon, which sum shall be set by the commission at not less than [fifty] ninety cents
29 per acre per year.

30 2. The grants in lieu of taxes so received by the respective counties shall be placed in the
31 general revenue fund of each such county.

32 3. The commission shall annually certify to the commissioner of administration and the
33 state auditor the acreage of such lands and the amount payable to each county under the provisions
34 hereof and the treasurer is authorized to pay, and, after appropriations are made as herein provided,
35 such amounts shall be paid to such counties on or before the first day of January following the
36 certification. This section shall not be retroactive." and

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38 Further amend said substitute and section, Page 2, Line 31, by inserting immediately after said line
39 the following:

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41 "Section 2. If any provision of section A of this act or the application thereof to anyone or
42 to any circumstance is held invalid, the remainder of the provisions of section A of this act and the
43 application of such provisions to others or other circumstances shall not be affected thereby."; and
44

45 Further amend said bill by amending the title, enacting clause, and intersectional references
46 accordingly.

47 THIS AMENDMENT IS A SUBSTITUTE AMENDMENT FOR 6281H02.01H.