

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

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

3  
4 "To repeal sections 137.100 and 254.070, RSMo, and to enact in lieu thereof five new sections  
5 relating to real property."; and

6  
7 Further amend said bill, Page 1, Section 1, Line 1, by inserting immediately before said section and  
8 line, the following:

9  
10 "8.298. 1. No state agency, commission, committee, board, or any other state entity shall  
11 purchase or receive as a gift, donation, or bequest any land in the state unless a majority of both  
12 houses of the general assembly by concurrent resolution approves such purchase or receipt.

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

15 137.100. The following subjects are exempt from taxation for state, county or local  
16 purposes:

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

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

22 (3) Nonprofit cemeteries;

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

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

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

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

Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

Select Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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

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

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

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

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

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

21 254.070. 1. The commission may classify as forest croplands any lands conveyed to the  
 22 state for use of the commission. The commission shall pay to the county wherein the state-owned  
 23 and classified lands are situated a certain sum from the conservation commission fund as a grant in  
 24 lieu of taxes thereon, which sum shall be set by the commission at not less than [fifty] ninety cents  
 25 per acre per year.

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

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

33  
 34 Further amend said substitute and section, Page 2, Line 31, by inserting immediately after said line  
 35 the following:

36  
 37 "Section 2. If any provision of section A of this act or the application thereof to anyone or  
 38 to any circumstance is held invalid, the remainder of the provisions of section A of this act and the  
 39 application of such provisions to others or other circumstances shall not be affected thereby."; and

40  
 41 Further amend said bill by amending the title, enacting clause, and intersectional references  
 42 accordingly.

43  
 44 Further amend said bill by amending the title, enacting clause, and intersectional references  
 45 accordingly.