

HOUSE BILL NO. 2670

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ROSS.

5801H.03I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 137.100 and 254.070, RSMo, and to enact in lieu thereof four new sections relating to state lands.

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

Section A. Sections 137.100 and 254.070, RSMo, are repealed and four new sections enacted in lieu thereof, to be known as sections 8.298, 137.100, 254.070, and 1, to read as follows:

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;

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 1. If any provision of section A of this act or the application thereof to anyone or to any circumstance is held invalid, the remainder of the provisions of section A of this act and the application of such provisions to others or other circumstances shall not be affected thereby.

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