

## SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 736

AN ACT

To amend chapter 139, RSMo, by adding thereto one new section relating to property tax relief due to certain restrictive orders.

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

Section A. Chapter 139, RSMo, is amended by adding thereto one new section, to be known as section 139.305, to read as follows:

139.305. 1. For the purposes of this section, the following terms shall mean:

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

(2) "Restrictive order", any city-wide or county-wide ordinance or order imposed pursuant to chapter 192 by a city or county that prohibits or otherwise restricts the use of a taxpayer's real property.

2. Notwithstanding any provision of law to the contrary, beginning January 1, 2022, any taxpayer who owns real property located in a city or county that imposes one or more restrictive orders pursuant to chapter 192 for a combined total in excess of fifteen days during a calendar year shall receive a credit on property taxes owed on such affected real property.

3. The amount of the credit authorized by this section shall be a percentage of the property tax liability that is equal to the percentage of the calendar year that the taxpayer was subject to restrictions on the use of his or her real property, provided that the first fifteen total

combined days that restrictive orders are in effect during a calendar year shall not count toward the calculation of the tax credit pursuant to this subsection.

4. (1) A taxpayer eligible for a credit pursuant to this section shall timely pay all property tax owed prior to any credit applied pursuant to this section, and shall, no later than December thirty-first, submit a written statement to the city or county requesting the amount of property tax owed to such taxpayer. Upon the receipt of payment of property taxes and a request for a property tax credit, the city or county shall, by no later than thirty days following such receipt, issue a refund to the taxpayer for the amount of property tax owed to such taxpayer pursuant to this section.

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

5. The provisions of this section shall only apply to real property tax liabilities owed to a city or county imposing a restrictive order, and shall not apply to property tax liabilities owed to any other taxing jurisdiction or to property tax liabilities owed on tangible personal property.