

TERM OF COMMISSION: May Session of the April Adjourned Term

PLACE OF MEETING: Roger B. Wilson Boone County Government Center
Boone County Commission Chambers

PRESENT WERE: Presiding Commissioner Kip Kendrick
District I Commissioner Justin Aldred
District II Commissioner Janet Thompson
Director of Human Resources Angela Wehmeyer
Director of Purchasing Melinda Bobbitt
Director of Emergency Management Chris Kelley
Deputy County Clerk III Jodi Vanskike

Conference Call Information:

Number: 425-585-6224 Access Code: 802-162-168

The meeting was called to order at 1:30PM and roll call was taken.

Human Resources

1. First and Second Reading: Request to Transfer Above Authorized Transfer Salary for Position 107, Chief Building Official, Resource Management

Director of Human Resources, Angela Wehmeyer, stated this request is to transfer a current employee to the new position of Chief Building Official. Director Wehmeyer stated this candidate has been in this position in an interim role until now when it would be permanent.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve a request to transfer above the Authorized Transfer Salary for position number 107, Chief Building Official, and does hereby authorize an appropriation of \$71,032.00 for the salary of said position.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #253-2024**

Purchasing

2. First Reading: Cooperative Contract: C000812 (Sourcewell cooperative contract 030321-SEC) – Copier and Maintenance for the Boone County Public Administrator

Director of Purchasing Melinda Bobbitt read the following memo:

Boone County Public Administrator requests permission to utilize the Sourcewell Cooperative Contract 030321-SEC to purchase a Sharp BP-70M55 copier and maintenance from Marco Technologies, LLC. County contract number is C000812. The cost of the copier is \$5,846.19 and will be paid from Department 1200 - Public Administrator, Account 92000- Replacement Office Equipment (\$6,000 budgeted). The cost of maintenance is \$360.00/year for 47,376 annual prints with overage @ \$0.0076/print. Maintenance has already been paid for 2024. Purchasing is seeking permission to dispose of their existing copier by trade for a \$0.00 value.

- Canon Image Runner 6225 Copier, Asset tag 20020

Marco Technologies, LLC will haul off and recycle the surplus copier at the time they install the new copier. The hard drive will be removed and left with our Information Technology department.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk to schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

3. First Reading: Amendment #11 to Contract C000016 (bid # 03-13APR17) - ERP System Selection Project

Director of Purchasing Melinda Bobbitt read the following memo:

Contract C000016 (bid #03-I JAPRI 7) - ERP System Selection Project was approved by Commission for award to Superior, LLC, n/k/a CentralSquare Technologies, LLC on July 25, 2019, Commission Order 308-2019.

Amendment #11 adds three timeclocks for a total of \$12,993.70. This includes hardware, software, and first year of subscription fee from departments/accounts as follows:

- Department 2083 - R&B IT Hardware & Software, Account 91301 - Computer Hardware. 1 @ \$3,872.24

- Department 2083- R&B IT Hardware & Software, Account 70050 - Software Service Contract. 1 @ \$459.00
- Department 2708 - 911/EM IT Hardware & Software, Account 91301 - Computer Hardware & Software. 2@ \$3,872.23 = \$7,744.46
- Department 2708- 911/EM IT Hardware & Software, Account 91301 - Computer Hardware. 2@ \$3,872.23 = \$7,744.46
- Department 2708- 911/EM IT Hardware & Software, Account 70050 - Software Service Contract. 2 @\$459.00 = \$918.00

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk to schedule this item for a second reading at the next available commission meeting with appropriate order for approval.

Boone County Office of Emergency Management

4. First and Second Reading: State of Missouri Public Assistance Grant Sub-Recipient Close-Out Certification Forms MO-4490-DR and MO-4612-DR

Director of Emergency Management Chris Kelley stated they are finally closing out both grants. Director Kelley stated, under 4490, there was a 100% match with FEMA funds. Director Kelley stated they received \$21,409.43 from Category B damages and \$2,106.88 from Category Z, which are staff time working on this disaster. Director Kelley stated for them to get the final payment, they need the Commission to sign an agreement with SEMA and FEMA. Director Kelley stated, this means that, Commission acknowledges that his office and the County of Boone will retain these for the time required by state and federal law. Director Kelley stated on 4612, this was the storm of June, 2021 when Boone County received approximately 13" of rain in less than a 24-hour period. Director Kelley stated they had extensive damage to the county Road and Bridge infrastructure. Director Kelley stated the form Commission will sign will have all of the required paperwork and retention requirements. Director Kelley stated the federal share for this disaster is \$198,100.19, in addition to state funding out of their disaster recovery funds of \$21,453.31.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the attached State of Missouri Grant Sub-Recipient Close-Out Certification forms MO-4490-DR (COVID-19) and MO-4612-DR (Severe Storms).

It is further ordered the Presiding Commissioner is hereby authorized to sign said Agreements.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #254-2024**

Commission

5. **Second Reading: Approving of an application for Chapter 100 from Kraft-Heinz – First Read 05.28.24**

Commissioner Thompson moved now on this day, the County Commission of the County of Boone, pursuant to its Chapter 100 Policy adopted in Commission Order 645-2020, does hereby receive and accept the recommendation from the Chapter 100 Review Panel to approve the Chapter 100 application from Kraft Heinz for a 75% abatement for new personal property investment for a term of that personal property's class life or 10 years, whichever is shorter, with the property investment details set forth in the Application filed herein by Kraft Heinz. The Commission will effectuate this Chapter 100 abatement approval in documents to be approved at a later time, to include leases, performance agreements, and such other documentation as recommended and approved by Gilmore & Bell, the County's bond counsel, and the County Counselor. Said documents will include the following:

- Employment targets which condition the full 75% abatement upon achieving agreed-upon targets of “qualifying jobs” (individual jobs which pay at or above the current county average wage), and a reduction to 50% abatement for falling beneath said targets, and a reduction to 0% abatement for not maintaining a minimum level of employment;
- A company goal to hire appropriately qualified Boone County citizens who are disabled (to include the developmentally disabled and/or physically disabled).

The County Commission will also facilitate a sales tax exemption on building materials involved in the construction of the project as authorized under Missouri law.

The Commission thanks the representatives from the impacted taxing entities (Boone County Family Resources, City of Columbia, Boone County, Columbia Public Schools, and the Columbia and Boone County Library District) for their service on the Chapter 100 Review Panel in connection with this application.

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #255-2024**

6. **Second Reading: Senior Real Estate Tax Relief Program – First Read 05.28.24**

Commissioner Kendrick stated he understands there has been some misinformation spread regarding concerns about the Commission's policy, so he would like to open this item for a public hearing. Commissioner Kendrick stated he would like to invite Representative Reisch forward to voice her concerns. Representative Cheri Toalson-Reisch stated the problem she has with this is about levying all voter-approved bond indebtedness for any taxing entity. Representative Reisch stated this is not what SB756 says, but the Commission is well within

their legal right, because the new law does not go into effect until August 28th. Representative Reisch stated she feels the Commission is deceiving the public, they are not doing what SB756 is to do, and her attorney has told her “counties can’t stop freezing property taxes because of bond indebtedness”. Representative Reisch stated the Commission is not following the new law, the Commission has been waiting this whole time for the law to be passed, but the Commission is well within their rights to do what they want. Representative Reisch stated the people are being misled, and this is a bad move on the Commission’s part because the voters voted to freeze taxes. Representative Reisch stated all the misinformation the Commission has given is confusing.

Commissioner Kendrick asked if Representative Reisch has had a conversation with Senator Luetkemeyer about the senior property tax bill. Representative Reisch stated she has not talked to the bill sponsor. Representative Reisch stated she called his office, but never heard back. Commissioner Kendrick stated Representative Reisch has concerns about the levies.

Commissioner Kendrick asked if Representative Reish had concerns about the exemption of the Blind Pension Fund. Representative Reish stated, “that’s the other thing. You all keep bringing this up. The Commission is throwing distractions over here, it is not in this new law. The Blind Pension Fund is in the State Constitution, you can not touch it, no county can touch it, and nobody can freeze the State Pension Fund.” Commissioner Kendrick stated the Blind Pension Fund is in the Missouri Constitution and became part of the Constitution in 1920, and it is Article 3 Section 38B. Commissioner Kendrick stated since it is part of the Constitution, it needs to be part of the policy. Commissioner Kendrick stated public indebtedness is also a constitutional requirement to repay debt. Commissioner Kendrick stated that constitutionally, that is Article 6 Section 26B. Commissioner Kendrick stated there have been 11 counties which have acted on this policy, and he has looked at seven policies including Clay County, Taney County, St. Charles County, St. Louis County, St. Louis City, Jackson County and most importantly Platte County. Commissioner Kendrick stated they all exempt the Blind Pension Fund as well as bond indebtedness, because those are constitutional requirements.

Commissioner Kendrick stated that state statute is silent on those, SB 756 is silent on those, but every time you write a bill, you don’t reprint the constitution in that legislation. Commissioner Kendrick stated the constitution always trumps state statute and the constitution enables everything in state statute to exist. Commissioner Kendrick stated the constitution enables the Missouri General Assembly to exist. Commissioner Kendrick stated public debt is part of the constitution. Commissioner Kendrick stated the reason he wants to single Platte County out is because it is Senator Tony Luetkemeyer’s home county. Commissioner Kendrick stated that Senator Luetkemeyer, the champion of the senior property tax freeze, the sponsor of SB190, the sponsor of the cleanup legislation SB756, endorsed the Platte County policy and has stated on their website “Senator Luetkemeyer is grateful for the Commission’s actions implementing SB190. One of the issues I have repeatedly heard from Platte County seniors is out of control property taxes have risked them being taxed out of their homes”. Commissioner Kendrick stated that is on the Platte County website, and in the next paragraph, they explain that under the state’s Hancock Amendment, levies imposed to pay public bonds are not affected so there may be an increase in senior’s tax bills in those instances. Commissioner Kendrick stated that Representative Reisch did not speak to the bill sponsor Senator Luetkemeyer, the champion of

this legislation, who specifically called out St. Louis County and Jackson County in the state statute because their policies implemented a means test. Commissioner Kendrick stated Senator Luetkemeyer specifically spelled out in state statute “nope, you’re not going to do that”. Commissioner Kendrick asked Representative Reisch, “Senator Luetkemeyer is an attorney, is that correct?” Representative Reisch stated, “I have no idea”, to which Commissioner Kendrick stated, “Senator Luetkemeyer is an attorney.” Commissioner Kendrick stated he has worked in the Missouri house with Senator Luetkemeyer, he worked with him as a Staffer on the Senate side and knows that Senator Luetkemeyer has keen attention to detail; he is meticulous. Commissioner Kendrick stated everything that happened on SB190, and the Senior Property Tax Freeze had to go through him. Commissioner Kendrick asked, “don’t you think if he had a problem with bond indebtedness, he would have insured that he would not have endorsed his own County’s policy and that he would not have clarified in the state statute that he passed? Representative, you mentioned that this bill has been watered down. We talked about the constitutional exemptions that we must put in there. This is Missouri, we pay our debt in Missouri. We aren’t going to pass a budget that is out of balance and if we do, we have the mechanisms to put it back in balance very quickly. We aren’t in an out-of-control spending state. This is part of the Constitution; the counties do not have authority. This is why the vast majority of the seven counties I have looked at so far have exempted the Blind Pension Fund and public indebtedness from this. We don’t have the ability to touch those.” Representative Reisch responded with, “it may take a court action to see what the courts say.” Commissioner Kendrick stated, “Representative, those are constitutional exemptions that have to be put in there. Do you have concerns with the exemptions for new construction or annexation? Representative Reisch, you voted yes to approve SB756 that puts these exemptions into place. These exemptions did not exist, the counties did not have authority in state statutes or under the constitution to exempt new construction or annexation; those were put in the bill, and you voted yes, did you not?” Representative Reisch stated, “yes. That’s fine, new construction and annexation exemptions.” Commissioner Kendrick asked, “so this policy is watered down from where it was under SB190, even though these exemptions did not exist previously?” Representative Reisch stated, “no, I’m just saying you added in the section ii, that is not in SB756.” to which Commissioner Kendrick stated, “it’s in the constitution.” Representative Reisch responded, “yeah.” Commissioner Kendrick stated, “Would you ask that we did not pass this today? Do you want us to not pass the Senior Property Tax Freeze today?” Representative Reisch stated, “I think the bill hasn’t been signed into law by the Governor yet, and it wouldn’t go into effect until August 28th, so you could pass it today if you want, you can do that.” Commissioner Kendrick asked, “Do you want us to? It’s a simple yes or no answer.” Representative Reisch stated, “no, I do not want you to pass this today.” Commissioner Kendrick asked, “you would rather us wait until the bill is signed by the Governor, putting us adopting the policy early September, when we must close the books on it in early October. Application deadline for base year 2024 is October 1st. You would squeeze all seniors into one month?” Representative Reisch stated, “we all know this will freeze the 2024 rate, so it won’t be effective until 2025, there’s no rush.” Commissioner Kendrick stated, “well, the tax rate must be established in the tax year. It must be established in 2024 so if we don’t adopt this today, and don’t open the application process on July 1st, essentially waiting until it’s signed into law, we

are putting seniors in a very difficult position where they are rushing in a one-month time period to get it signed. We aren't interested in doing that. We want to create a three-month window to provide adequate time for seniors to be able to apply for this program to set their base year in 2024. We will not, not pass this today. We will vote on this, and we will pass it today and we will implement this policy. The Commission has been consistent in our communications, we have been very transparent about what we are doing." Representative Reisch stated, "thank you," and left the public comment table.

Commissioner Kendrick opened and closed the public hearing on this item. Additional public comment submitted on public comment forms for this item are attached to the bottom of the minutes.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby adopt a Senior Real Estate Property Tax Relief Program as set out in the attached order and ordinance the text of which is incorporated herein by reference.

Commissioner Thompson seconded the motion.

The motion carried 3 to 0. **Order #256-2024**

7. First and Second Reading: Organizational Use of the Courthouse Plaza - The United States Exercise Tiger Foundation

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the application for the organizational use of the Boone County Courthouse Plaza by The United States Exercise Tiger Foundation on June 6, 2024, from 10:00AM until 12:00PM for the D-Day Ceremony.

Commissioner Thompson seconded the motion.

The motion carried 3 to 0. **Order #257-2024**

8. First and Second Reading: Organizational Use of the Courthouse Plaza - Disturbed Entertainment, LLC

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve the application for the organizational use of the Boone County Courthouse Plaza by Disturbed Entertainment, LLC on June 13, 2024, from 3:30PM until 10:30PM for the Columbia Arts Festival.

Commissioner Aldred seconded the motion.

The motion carried 3 to 0. **Order #258-2024**

9. Public Comment

None

10. Commissioner Reports

None

Attest:



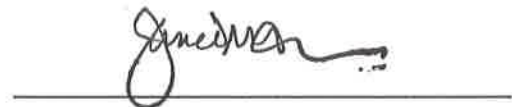
Brianna L. Lennon
Clerk of the County Commission



Kip Kendrick
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner



Boone County Commission
Public Comment Form

Agenda Item: Second Reading: Senior Real Estate Tax Relief Program		DATE: 2024-05-30
COMMITTEE: Boone County Commission		
TESTIFYING: <input type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input checked="" type="checkbox"/> FOR INFORMATIONAL PURPOSES		
NAME		
INDIVIDUAL		
NAME: Matthew Simmons		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY: Columbia		STATE: MO ZIP: 65202
EMAIL:	ATTENDANCE: By comment form	SUBMIT DATE: 2024-05-29

I have no objections to the information in this application being made public. I do hereby certify that the information provided on this form is true and accurate.

To the Commissioners:

I submitted a Comment form for the first reading for the Senior Real Estate Tax Relief Program. But was able to attend the 7p.m. meeting, Due to my employment i will not be able to attend the 1:30 meeting tomorrow in person or via conference call. I would appreciate it if you considered the following. Once again, I am just a complete novice at this with the exception of yesterday's meeting.

First please understand I wish by no means to be contentious or accusatory and I apologize if it may seem that way, but I seem to have a passion about this subject simply because As I eluded in my last comment, that after over 50 years of faithfully what I believe to have be the most honest effort I could to prepare for my retirement contributing to our society as a wage earner etc... (granted there are some just as deserving as I who were not employed or became disabled etc..) that I find that just in the last few years the economic climate has changed to create more concern then persons in my situation should have to deal with and that that this Relief for Seniors is now necessary for many and long overdue.

Please consider my review of The First Reading of the Boone County Senior Real Estate Property Tax Relief Program. During your second Reading.

In section 4 (Exceptions and Exclusions part a ii.) Please excuse my ignorance but for the layperson this is very vague. Whereas section 4 (Exceptions and Exclusions part a i.) seems very specific.

I have no issue with paying my Real Property Tax Bill as it stands. (I believe I will be



To the Commissioners:

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Please consider my review of The First Reading of the Boone County Senior Real Estate Property Tax Relief Program. During your second Reading.

In section 4 (Exceptions and Exclusions part a ii.) Please excuse my ignorance but for the layperson this is very vague. Whereas section 4 (Exceptions and Exclusions part a i.) seems very specific.

I have no issue with paying my Real Property Tax Bill as it stands (I believe I will be eligible for relief for 2024 and onwards). I do have an issue with having my Tax Bill increase significantly, This seems to defeat the purpose of the relief in the first place. Once again being a layperson wading through the only subsequent reference, I can see online for RsMO Sec 137.1050 being RsMO 137.073, in which I can see No terms which equate to section 4 (Exceptions and Exclusions part a ii.).

I certainly hope this is not a means to significantly increase and/or minimize substantially the relief most seniors believe they will receive. Reading this section, it seems that way to me (once again possibly out of ignorance).

This as you know is the wording and the Spirit of the ballot question and it contains no Exceptions or Exclusions or for that matter conditions it is Plain and Simple.

Shall the County of _____ exempt senior citizens from increases in the property tax liability due on such senior citizens' primary residence?

YES NO

This is what I believe Most seniors believe and probably do not expect any convolution. Please be considerate.

Also

While I understand the necessity to validate that the Property Tax Credit is extended to only those properties and persons who are eligible for this Senior Real Estate Property Tax Relief Program and I understand the necessity to validate such eligibility on a yearly basis, I do not see the necessity for the application to be notarized on a yearly basis if that is the intent of section 3 (Application part c.)

I think it should suffice to have the initial application notarized and duly noted in the tax record as being validated for the property and property owner(s) of record.

Examples after the initial application is notarized could be similar to the yearly Personal Property tax validation sent to taxpayers. Yearly Income Tax returns etc.... where a signature suffices as a statement of truthfulness.

I think having to have the application notarized on a yearly basis would be a hindrance to many Seniors and could be construed as being crafted for that purpose in mind. Please consider eliminating the yearly requirement to have the application notarized.

For most persons complicating simple things leads to thoughts of deception, ill intent or not. Just an observation.



Boone County Commission
Public Comment Form

Agenda Item: Testimony for "County Senior Real Estate Tax Relief Program"- Final Read DATE: 2024-05-30
COMMITTEE: Boone County Commission
TESTIFYING: [X] IN SUPPORT OF [X] IN OPPOSITION TO [X] FOR INFORMATIONAL PURPOSES
NAME:
INDIVIDUAL
NAME: Arnie C. AC DIENOFF-County & State Public Advocate PHONE NUMBER: (314) 440-9000
BUSINESS/ORGANIZATION NAME: Third U.S. Congressional District Candidate TITLE:
ADDRESS:
CITY: STATE: ZIP:
EMAIL: ArnieDienoff@Yahoo.Com ATTENDANCE: Via Telephone SUBMIT DATE: 2024-05-31

I have no objections to the information in this application being made public. I do hereby certify that the information provided on this form is true and accurate.

To the Boone County Commission:

I am Opposed to the current written County Legislation for the "County Senior Real Estate Tax Relief Program" I am NOT Opposed to the Concept as a whole.

I am Opposed to the Following Provisions:

- 1. The Governor has NOT Signed S.B.-756 as it is currently sitting on the Governor's Desk.
2. No where in the Bill does it provide Counties the ability to increase the Real Estate Tax Bill by the County Collector of Revenue for "Bond Indebtedness" or to pay increases in the Establishment of the "Debt-Service Tax Levy."

I am Requesting that the Boone County Commissioner and Commissioners wait until the Governor takes some form of Action on Truly Agreed To and Finally Passed Senate Bill-756 by the Missouri General Assembly. (This Bill is currently NOT State Law and will Cause State Constitutional Issues and Violation of Authority allotted to First-Class Missouri Counties.)

Arnie C. AC DIENOFF
County and State Public Advocate
Running for the Missouri 3rd Congressional District in the U.S.
House of Representatives

SB 756 - Passed in 2024 Legislative Session

Modifies a property tax credit for certain seniors

Sponsor:Luetkemeyer (<https://www.senate.mo.gov/Senators/member/34>)**LR Number:**

3172S.08T

Committee:Economic Development and Tax Policy (<https://www.senate.mo.gov/Committees/CommitteeDetails/74>)**Last Action:**

5/30/2024 - Delivered to Governor

Journal Page:S1318 (<https://www.senate.mo.gov/24info/pdf-jml/DAY68.pdf#page=12>)**Title:**

SS SCS SB 756

Effective Date:

August 28, 2024

House Handler:Keathley (<http://www.house.mo.gov/memberdetails.aspx?year=2024&district=101>)**Current Bill Summary**

SS/SCS/SB 756 - Current law authorizes a property tax credit for certain seniors who are eligible for Social Security retirement benefits. This act modifies the definition of "eligible credit amount" and adds a definition of "initial credit year". This act also modifies the definition of "eligible taxpayer" by providing that a taxpayer shall be 62 years of age or older, rather than eligible for Social Security retirement benefits.

This act also provides that an ordinance authorizing a property tax credit that is adopted by a county shall not preclude such ordinance from being subsequently amended or superseded by a petition adopted pursuant to the act.

This act also provides that the real property tax liability for the eligible taxpayer's initial credit year shall be increased to reflect the real property tax liability attributable to any new construction and improvements made to the taxpayer's homestead in addition to any property tax liability owed to a taxing jurisdiction that has annexed the taxpayer's homestead subsequent to the taxpayer's initial credit year.

Finally, this act requires that a county granting a tax credit shall notify each political subdivision within such county of the total credit amount applicable to such political subdivision by no later than November 30th of each year.

JOSH NORBERG

Amendments3172S.08F - SS SCS Adopted, as amended ([ShowAmendment.aspx?id=121](#))3172S08.13S - SA 1 SS SCS Defeated ([ShowAmendment.aspx?id=122](#))3172S08.15S - SA 2 SS SCS Defeated ([ShowAmendment.aspx?id=129](#))3172S08.23S - SA 3 SS SCS Adopted ([ShowAmendment.aspx?id=132](#))3172S08.26S - SA 4 SS SCS Adopted ([ShowAmendment.aspx?id=135](#))3172S08.21S - SA 5 SS SCS Defeated ([ShowAmendment.aspx?id=134](#))

SENATE COMMITTEE MINUTES

Bill No.: SB 756

Sponsor: Luetkemeyer

Hearing Date: 1/16/2024

COMMITTEE: Economic Development and Tax Policy

CHAIRMAN: Brown (26)

DATE REFERRED: 1/8/2024

DATE HEARING REQUESTED: 1/9/2024

STAFF:

Amanda Bell
Josh Norberg
Kelley Rogers

WITNESSES GIVING INFORMATION:

William Stephens - Cottleville Fire Protection District

WITNESSES FOR:

Steve Ehlmann - St. Charles County
Allen Icet - Greene County
Dennis Ganahl, PhD - MO Tax Relief Now
Bev Ehlen - Warren County Republican Committee
Amie Dienoff - State Public Advocate

WITNESSES AGAINST:

SB 190 - *Passed in 2023-Session*

Modifies provisions relating to tax relief for seniors

Sponsor:Luetkemeyer (<https://senate.mo.gov/Senators/member/34>)**LR Number:**

0058S.04T

Committee:General Laws (<https://www.senate.mo.gov/Committees/CommitteeDetails/8>)**Last Action:**

7/6/2023 - Signed by Governor

Journal Page:

S2826

Title:

SS SB 190

Effective Date:

August 28, 2023

House Handler:Baker (<http://www.house.mo.gov/memberdetails.aspx?year=2023&district=160>)**Current Bill Summary**

SS/SB 190 - This act modifies provisions relating to the taxation of seniors.

PROPERTY TAX CREDIT

This act authorizes a county to grant a property tax credit to eligible taxpayers residing in such county, provided such county has adopted an ordinance authorizing such credit, or a petition in support of such credit is delivered to the governing body of the county and is subsequently submitted to and approved by the voters, as described in the act.

Eligible taxpayers are defined as residents who: 1) are eligible for Social Security retirement benefits; 2) are the owner of record of or have a legal or equitable interest in a homestead; and 3) are liable for the payment of real property taxes on such homestead.

The amount of the property tax credit shall be equal to the difference between the real property tax liability on the homestead in a given year minus the real property tax liability on such homestead in the year in which the taxpayer became an eligible taxpayer.

A credit granted pursuant to this act shall be applied when calculating the eligible taxpayer's property tax liability for the tax year. The amount of the credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.

The amount of property tax credits authorized by a county pursuant to this act shall be considered tax revenue actually received by the county for the purposes of calculating property tax levies. (Section 137.1050)

This provision is identical to a provision in HCS/SB 247 (2023) and is substantially similar to SB 715 (2022) and to a provision in SS/SCS/SB 133 (2023), as amended, SS/SB 540 (2023), as amended, and SS#2/SCS/SB 649 (2022).

RETIREMENT BENEFITS INCOME TAX DEDUCTION

Current law allows taxpayers with certain filing status and adjusted gross income below certain thresholds to deduct 100% of certain retirement and Social Security benefits from the taxpayer's Missouri adjusted gross income, with a reduced deduction as the taxpayer's adjusted gross income increases. For all tax years beginning on or after January 1, 2024, this act allows the maximum deduction to all taxpayers regardless of filing status or adjusted gross income. (Sections 143.124 and 143.125)

These provisions are identical to SB 448 (2023), SB 241 (2023), HB 662 (2023), HB 1206 (2023), SB 871 (2022), HB 2853 (2022), SB 157 (2021), SB 847 (2020), and HB 1725 (2020), and to provisions in HCS/SB 247 (2023), and are substantially similar to SB 585 (2023), HB 156 (2023), and HB 456 (2023), and to provisions in HCS/SS#3/SCS/SB 131 (2023).

JOSH NORBERG

Amendments