

CITY OF KANSAS CITY

2023 Truly Agreed to and Finally Passed Bills – Priority Legislation

The 2023 Missouri legislative session ended May 12, 2023, at 6:00pm. During the past six months, legislative members filed a total of 2,323 bills. Although, countless hours were spent in committee meetings and on floor debate, most proposed legislation failed to advance to Governor Mike Parson's desk. By adjournment Friday, only 57 bills were truly agreed to and finally passed and 19 of those bills were appropriation bills.

This session welcomed eight new senators and 49 new state representatives. With fresh faces and the Senate's conservative caucus announcing its dissolution, capital regulars were hopeful this session would prove more productive than last. However, the nature of politics never proves easy and there was no shortage of disagreements and misunderstandings.

Republican infighting in the Senate continued to derail nearly all priorities and proposals, resulting in the near record low number of policy bills passed. The House worked diligently throughout session and spent its final days sending various pieces of legislation to the Governor's desk.

PRIORITIES THAT PASSED

State Appropriations

The Kansas City region fared incredibly well in Missouri's fiscal year 2024 budget. Several major initiatives were funded, and the traditional KC line items remain intact or received enhanced funding. Some of these items are highlighted below:

1. 7% core funding increase for UMKC and MCC.
2. \$2.8 billion to fund I-70 expansion from Blue Springs to Wentzville.
3. \$78 million to increase childcare subsidy payments.
4. \$56 million to expand pre-kindergarten programs.
5. \$50 million to support World Cup activities.
6. \$28.6 million for the South Loop Park Project.
7. \$37 million for KC ports.
8. \$41.7 million for the Missouri Technology Corporation.
9. \$300 million for the construction of a 200-bed mental health hospital in KC.
10. \$10 million for the WWI Memorial
11. \$5 million to attract international flights.
12. \$2 million for the Bartle Hall Convention Center.
13. \$3 million for the Jackson County Sports Complex.
14. \$1 million for the Meet in Missouri Act.
15. \$1 million for the Korean War Memorial in KC.
16. \$2 million for the Starlight Theater/KC Zoo parking to support FIFA.
17. \$3 million for a Youth Sports Complex collocated with the KC Current Practice Facility.
18. \$700,000 for KC pre-apprenticeship.
19. \$300,000 for the American Jazz Museum.
20. \$350,000 for Launch KC.

21. \$325,000 for a black archives' museum.
22. \$100,000 for a KC tourism liaison.
23. \$250,000 for Youth Build Works.
24. \$100,000 for Higher Aspirations in KC.
25. \$150,000 for Porter House Kansas City.
26. \$150,000 for Total Man Program.
27. \$100,000 for the KC Teacher Residency Program.
28. \$11.7 million for public transit, which represents a \$10 million increase.
29. \$500,000 for Morningstar Youth & Family Life Center.
30. \$100,000 for Kanbe's Markets.
31. \$50,000 for MOKAN Program.
32. \$50,000 for I Am King Foundation.
33. \$100,000 for the Chris Harris Foundation.
34. \$62,000 for the Bare Essentials Home Care – Alphabet Academy Facility.
35. \$200,000 for domestic violence shelters for women/children with substance abuse.
36. \$50,000 for Giving Hope and Help.
37. \$7,000,000 for the Vine Street Community Improvement District.
38. \$1,000,000 to manage, maintain, and plan for streetcar expansion.
39. \$2,000,000 for the Boone Theater.
40. \$15 million for Metropolitan Community College buildings.
41. \$30 million for the Northland Tech Center.
42. \$500,000 for Mattie Rhodes Cultural Center.
43. \$6 million for the KC Police Foundation to purchase equipment to reduce violent crime.
44. \$200,000 for the Boys and Girls Club of KC.
45. \$1 million for the Buck O'Neil Center.
46. \$2.875 million for Brush Creek Wastewater improvements.
47. \$100,000 for a landfill environmental study.
48. \$60 million for UMKC's Health Sciences District development.
49. \$700,000 for workforce pre-apprenticeship training for minorities and women.
50. \$200,000 for the Kansas City Urban Youth Academy.

Kansas City Police Department

SB 186, sponsored by Senator Justin Brown (R-Rolla) and SB 189, sponsored by Senator Tony Luetkemeyer (R-Parkville) contain repeal provisions relating to a mandatory salary range and age limitation for the Kansas City chief of police and allows the Board of Police Commissioners to establish a maximum salary amount. This bill repeals provisions relating to a mandatory salary cap for Kansas City police officers and repeals provisions that not more than 25% of officers of any rank receiving the maximum rate of pay are eligible for additional pay.

Blair's Law

SB 189, sponsored by Senator Tony Luetkemeyer (R-Parkville), establishes Blair's Law to criminalize celebratory gunfire. Blair's law determines that a person commits the offense of unlawful discharge of a firearm if, with criminal negligence, they discharge a firearm within or into the limits of a municipality. This offense is a class A misdemeanor for the first offense, a class E felony for the second offense, and a class D felony for any third or subsequent offenses.

The passage of these provisions has been a priority for the Kansas City area and KCPD for several years due to casualties and fatalities associated with celebratory gunfire.

Medicaid Benefits for Pregnant and Postpartum Women

During Governor Parson's State of the State address, he announced support for initiatives that address maternal and infant mortality. Missouri women die within one year of giving birth at an alarmingly high rate and this maternal mortality rate is even higher for low-income women and black and brown women. Senators Elaine Gannon (R-DeSoto) and Lauren Arthur (D-Kansas City) spearheaded the bipartisan effort to provide Medicaid benefits to low-income women through one year postpartum. The newborn infants also will be eligible to receive healthcare services through their first year of life. These provisions headlined in SBs 45 (Gannon) and SB 106 (Arthur), both of which were passed by the legislature.

The bills passed without language relating to abortion that had been added to SB 45 on the senate floor earlier in session. This language would have made anyone who had an abortion ineligible for these benefits. It was removed due to concern from members in both parties that this language could jeopardize the state's waiver for this program and thereby jeopardize federal funding. Currently, the federal government is providing funds for these state programs that provide coverage through one year postpartum. The bills include provisions that will sunset the program should federal funding end.

Transitional Benefits Program

The Missouri legislature passed provisions that would establish a transitional benefits program to include Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), and childcare subsidy benefits. Representative Alex Riley (R-Springfield) carried the House's version of this bill and Senator Mary Elizabeth Coleman (R-Arnold) carried the Senate's version. However, the program was passed as a part of SB 106 (Arthur) and SB 45 (Gannon). Originally, the legislation would have provided a portion of these benefits to individuals with a household income level of up to 300% of the maximum income level eligible for these programs. After negotiations, lawmakers approved the program for individuals with a household income level up to 200% of the maximum income level eligible for these programs. The program objective is to help alleviate some of the burden associated with the current cliff effect that occurs when an individual suddenly becomes ineligible for benefits and to encourage individuals who use these programs to pursue and take advantage of additional opportunities, such as accepting a promotion or a higher-wage job.

Film and Entertainment Industry Tax Credits

SB 94, sponsored by Senator Denny Hoskins (R-Warrensburg) establishes the "Show MO Act." This act reauthorizes a tax credit for certain expenses related to the production of qualified motion media production projects in this state. For all tax years beginning on or after January 1, 2023, this act authorizes a tax credit equal to 20% of qualifying expense associated with the production of a qualified motion media production project. An additional 5% may be awarded for each of the following conditions if they are met: 1) at least 50% of the qualified film production project is filmed in Missouri; 2) at least 15% of the project takes place in a rural or blighted area; 3) at least three departments of the production hire a Missouri resident ready to advance to the next level in a specialized craft position or learn a new skillset; 4) the Department

of Economic Development determines that the script for such project positively markets a city or region of the state, the entire state, or a tourist attraction located in the state, and the production provides certain advertising materials. In addition, the total dollar amount of tax credits awarded to a qualified film production project may be increased by 10 percent if such project is in a county of the second, third, or fourth class. These provisions will be sunset on December 31, 2029. However, the bill also includes provisions that will trigger a sunset if the Department determines that all other political subdivisions having a tax credit substantially like this act let such tax credits lapse or expire. If triggered, this sunset would take effect one year after this determination.

Entertainment Industry Jobs Act

SB 94 also establishes the "Entertainment Industry Jobs Act." For all tax years beginning on or after January 1, 2024, this act authorizes a taxpayer to claim a tax credit for rehearsal expenses and tour expenses for live entertainment tours and associated rehearsals conducted within the state. The tax credit shall be equal to 30% of such expenses. However, a taxpayer would not be able to receive a credit more than \$1 million if the taxpayer's expenses are less than \$4 million. A taxpayer would not be able to receive a credit in excess to \$2 million if the taxpayer's expenses are more than \$4 million and less than \$8 million. Finally, the tax credit is capped at \$3 million for any taxpayer whose expenses are more than \$8 million.

The language includes a sunset for this act on December 31, 2030, and includes provisions that will trigger a sunset of these provisions to occur 90 days after the Department determines that all other political subdivisions having a tax credit substantially like this act let such tax credits lapse or expire. The goal of this legislation is to increase access to entertainment industry jobs and training opportunities in the state and to encourage performers to invest in additional event opportunities and performances.

Transgender Discrimination

SB 39, sponsored by Senator Holly Thompson Rehder (R-Sikeston) prohibits a private school, public school district, public charter school, or public or private institution of postsecondary education from allowing any student to compete in an athletic competition that is designated for the biological sex opposite to the student's biological sex as stated on the student's official birth certificate or other government record. Any school that violates this act shall not receive any state aid or other revenues from the state. The parent or guardian of any student, or any student who is over eighteen years old, who is deprived of an athletic opportunity because of a violation of the act shall have a cause of action for injunctive or other equitable relief.

SB 49, sponsored by Senator Mike Moon (R-Ash Grove) establishes the "Missouri Save Adolescents from Experimentation (SAFE) Act." Under this act, no health care provider shall perform gender transition surgeries on any minor. Until August 28, 2027, no health care provider shall prescribe or administer cross-sex hormones or puberty-blocking drugs to a minor for a gender transition, unless such minor was receiving such treatment prior to August 28, 2023. A violation of these provisions shall be considered unprofessional conduct and shall result in the revocation of the health care provider's professional license. Additionally, the prescription or administration of cross-sex hormones or puberty-blocking drugs to a minor for a gender transition shall be grounds for a cause of action against the health care provider.

PRIORITIES THAT FAILED

Earnings Tax

Efforts were made to extend the time between Kansas City's earnings tax vote from five years to 10 years. Senator Greg Razer filed SB 344, which was heard in and passed from the Senate Fiscal Review Committee by a bipartisan vote. While the proposal received resistance on the senate floor when offered as an amendment, Sen Razer vowed to continue to raise the issue on every local tax authorization bill until it passes.

Discrimination

The legislature discussed several bills and amendments this session that would prohibit various Diversity, Equity, and Inclusion (DEI) and Diversity, Inclusion, and Belonging (DIB) programs and initiatives. SB 410, sponsored by Senator Andrew Koenig (R-Manchester) would have prohibited any institution of higher education, medical provider, or hospital receiving state funding from requiring a Diversity-Equity-Inclusion (DEI) statement or submitting to any DEI ideology, instruction, or curriculum as a condition of employment or admission, graduation, or attendance in any medical training program. In addition, the legislation would have prohibited any institution of higher education, medical training program, hospital, or health care professional licensing authority which receives state funds from employing, contracting with, or requiring as a condition of transaction, any DEI statement or submission. As the bill moved through the legislature, substitute language was adopted that would have excluded federally mandated trainings or requirements for contracting with a minority owned enterprise as a condition of federal funding.

Representative Richey added an amendment to each budget bill that would have prohibited any state funds from being distributed to entities that have DEI/DIB programs or initiatives. Many lawmakers, stakeholders, and state department leadership were concerned that this language was too broad and may jeopardize federal funding and department operations/contracts. The language was stripped from the budget bills by the Senate Appropriations Committee. A few senators tried to force the senate to adopt language with similar intent during debate on the senate floor; however, they were ultimately unsuccessful. The budget bills passed and were agreed to by both chambers without the inclusion of any anti-DEI/DIB language.

Local Decision Making

Representative Josh Hurbert (R-Smithville) filed HB 246, which prohibited the City from collecting fees for parking on public streets or roads. Despite movement through the House Government Efficiency and Downsizing Committee, the legislation ultimately didn't pass the House floor.

SB 152, sponsored by Senator Curtis Trent, would have changed video service provide fees. The bill modified the definition of "video service" to include streaming content. This change would have prevented municipalities from assessing fees for use of rights of ways for these services. During debate on the senate floor, the language faced considerable challenges from Senators representing large municipalities who still would be responsible to manage the rights of ways in their communities. After multiple attempts, the legislation stalled in the senate.

HB 580 (Houx) would have prevented communities from adopting ordinances, resolutions, regulations, codes, or policies that implement certain requirements relating to energy efficiency standards. The bill included language that would have voided or nullified any regulations that prohibited an owner or purchaser of a home from installing certain features relating to framed cavities and insulation. In committee, the bill was amended to include the “Building Permit Reform Act.” This would have prohibited a political subdivision from requiring an exempt homeowner to obtain a license, certification, or professional registration or be tested as a condition of applying for a building permit if all work is done by the owner. The provisions in HB 580 related to energy efficiency standards in construction would have conflicted with the standards recently adopted by the Kansas City Missouri City Council. The bill was passed out of the House Government Efficiency and Downsizing committee and the House Rules - Legislative Oversight Committee but was not taken up for debate on the House floor. Ultimately, the provisions were not passed by the legislature this session.

Initiative Petition Reform

Several proposals were filed and advanced that, upon voter approval, would raise the number of signatures required to place a question on the ballot and would raise the percentage required to pass a constitutional amendment above today’s simple majority. All failed in the final days of session.

Guns

Allowing concealed carry permit holders to carry guns on public transportation and in places of worship continues to be a priority for select legislators. The bills passed the House, but faced more scrutiny by the Senate which ultimately defeated the proposals.

Gaming

Authorizing sports betting was a House priority. While HB 556, sponsored by Representative Dan Houx (R-Warrensburg) sought to legalize regulated sports betting, the issue was entangled with authorizing video lottery terminals within the state. Combining the two proposals created a legislative impasse.

Vaccination Policies

Countless bills prohibiting vaccine requirements and creating legal causes of action for employees to sue employers should a vaccine be a condition of employment advanced throughout session. By session’s end, all failed.

FINAL DETERMINATION

Governor Parson must determine whether to sign or veto the bills passed during session, some of which are detailed above. Appropriation decisions must be made by June 30th and policy decisions will be made by July 14th. If signed into law, the provisions of each signed bill will become effective on August 28, 2023, unless the legislation contained an emergency clause or included a specific effective date.

SUMMARIES OF PASSED BILLS IMPACTING KANSAS CITY

Below is a summary of bills specific to the City of Kansas City that emerged through the chaos and await Governor Parson's signature.

SB 24 – Vulnerable Persons

Early Childhood Education Services

Subject to appropriations, the Department of Elementary and Secondary Education is required to provide grants directly to certain licensed childcare providers for the provision of early childhood education services.

Peer Support Counseling Programs

The act creates new provisions relating to communications during peer support counseling programs for certain first responders. With certain exceptions, detailed in the act, a communication made by a first responder or peer support advisor in a peer support counseling session, as well as any oral or written information conveyed in the peer support counseling session, shall be confidential and shall not be disclosed by any person participating in the peer support counseling session or released to any person or entity. Any communication relating to a peer support counseling session made confidential under this act that is made between peer support advisors and the supervisors or staff of a peer support counseling program, or between the supervisor or staff of a peer support counseling program, shall be confidential and shall not be disclosed, except as otherwise provided in the act.

An employer of a first responder that establishes a peer support counseling program shall develop a policy or rule that imposes disciplinary measures against a peer support advisor who violates the confidentiality of the peer support counseling program by sharing information learned in a peer support counseling session with personnel who are not supervisors or staff of the peer support counseling program, unless otherwise exempted under the provisions of this act. The same provisions relating to peer support counseling programs are found in SB 186.

Workers' Compensation for First Responders

This act establishes post-traumatic stress disorder (PTSD), as described in the Diagnostic and Statistical Manual of Mental Health Disorders, Fifth Edition, (DSM-5) as a compensable occupational disease under workers' compensation when diagnosed in first responders, as defined in by law. A first responder shall not require a physical injury in order to be eligible for benefits, but preexisting PTSD is not compensable. The time for notice of injury or death in cases of compensable PTSD is measured from exposure to one of the qualifying stressors listed in the DSM-5 criteria, or the diagnosis of the disorder, whichever is later. Any claim for compensation for an injury shall be properly noticed to the Division of Workers' Compensation within 52 weeks after the qualifying exposure, or the diagnosis of the disorder, whichever is later. The same provisions relating to workers' compensation for first responders are found in SB 186 and SB 189.

SB 28 – Public Records

Personal Privacy Protection Act

Currently, a public agency is prohibited from releasing, publicizing, or otherwise publicly disclose personal information, as defined in the act, in possession of the public agency. This act permits such disclosure if the public agency obtains the express, written permission of every individual who is identifiable as a financial supporter of the non-profit entity.

Closed Records

This act provides that information on security measures, data provided to a tip line, or information in a suspicious activity report provided to certain public entities shall be closed records. The same provisions relating to closed records are in SB 186.

SB 39 – Participation in Athletic Contests Organized by Sex

This act prohibits a private school, public school district, public charter school, or public or private institution of postsecondary education from allowing any student to compete in an athletic competition that is designated for the biological sex opposite to the student's biological sex as stated on the student's official birth certificate or other government record as described in the act. The act delineates what constitutes an acceptable official birth certificate. A private school, public school district, public charter school, or public or private institution of postsecondary education may allow a female student to compete in an athletic competition designated for male students if no corresponding competition for female students is offered or available. Any private school, public school district, public charter school, or public or private institution of postsecondary education that violates this act shall not receive any state aid or other revenues from the state. The parent or guardian of any student, or any student who is over eighteen years old, who is deprived of an athletic opportunity as a result of a violation of the act shall have a cause of action for injunctive or other equitable relief as described in the act.

SB 45 – Health Care

Transitional Benefits for Child Care

This act modifies provisions relating to transitional childcare benefits by expanding the Hand-Up pilot program statewide for individuals whose incomes exceed the maximum allowable amount for the full childcare subsidy benefit. Transitional childcare benefits shall be reduced benefits determined on a sliding scale as the recipient's income increases, with the recipient paying the remainder of the fee to the childcare provider. Additionally, this act removes the expiration date of the Hand-Up program.

MO HealthNet for Pregnant and Postpartum Women

Currently, low-income pregnant and postpartum women receiving benefits through MO HealthNet for Pregnant Women or Show-Me Healthy Babies are eligible for pregnancy-related coverage throughout the pregnancy and for 60 days following the end of the pregnancy. Under this act, MO HealthNet coverage for these low-income women will include full Medicaid benefits for the duration of the pregnancy and for one year following the end of the pregnancy.

Under this act, the state shall not provide any payments, add-ons, or reimbursements to health care providers through MO HealthNet for medical assistance services to persons who are not

considered Missouri residents under federal regulations. The same provisions relating to MO HealthNet coverage are found in SB 106.

SB 49 – Establishes the “Missouri Save Adolescent from Experimentation (SAFE) Act”

This act establishes the "Missouri Save Adolescents from Experimentation (SAFE) Act." Under this act, no health care provider shall perform gender transition surgeries on any minor. Until August 28, 2027, no health care provider shall prescribe or administer cross-sex hormones or puberty-blocking drugs to a minor for a gender transition, unless such minor was receiving such treatment prior to August 28, 2023.

A violation of these provisions shall be considered unprofessional conduct and shall result in the revocation of the health care provider's professional license. Additionally, the prescription or administration of cross-sex hormones or puberty-blocking drugs to a minor for a gender transition shall be grounds for a cause of action against the health care provider, as described in the act.

These provisions shall not apply to services for minors born with medically verifiable disorders of sex development; treatment of any infection, injury, disease, or disorder caused or exacerbated by gender transition surgeries, drugs, or hormones; or procedures undertaken because the minor suffers from a condition that would place him or her in imminent danger of death or impairment of a major bodily function unless surgery is performed.

The MO HealthNet program shall not cover gender transition surgeries, cross-sex hormones, or puberty-blocking drugs for the purpose of a gender transition and health care services provided in prisons, jails, and correctional centers shall not include gender transition surgeries.

SB 94 – Establishes Tax Credits

Show MO Act

This act creates the "Show MO Act." It reauthorizes a tax credit for certain expenses related to the production of qualified motion media production projects in this state, as defined in the act. Tax credits for such expenses under previous law expired on November 28, 2013.

For all tax years beginning on or after January 1, 2023, this act authorizes a tax credit equal to 20% of qualifying expenses, as defined in the act, associated with the production of a qualified motion media production project. An additional 5% may be awarded for each of the following conditions if they are met: 1) at least 50% of the qualified film production project is filmed in Missouri; 2) at least 15% of the project takes place in a rural or blighted area; 3) at least three departments of the production hire a Missouri resident ready to advance to the next level in a specialized craft position or learn a new skillset; 4) the Department of Economic Development determines that the script for such project positively markets a city or region of the state, the entire state, or a tourist attraction located in the state, and the production provides certain advertising materials, as described in the act. The total dollar amount of tax credits awarded to a qualified film production project may be increased by ten percent if such project is located in a county of the second, third, or fourth class.

This provision shall sunset on December 31, 2029, unless reauthorized by the General Assembly. Notwithstanding the sunset provision, this act shall expire one year after the Department determines that all other political subdivisions having a tax credit substantially similar to this act let such tax credits lapse or expire.

Entertainment Industry Jobs Act

This act establishes the "Entertainment Industry Jobs Act." For all tax years beginning on or after January 1, 2024, this act authorizes a taxpayer to claim a tax credit for rehearsal expenses and tour expenses, as such terms are defined in the act, for live entertainment tours and associated rehearsals conducted within the state. The tax credit shall be equal to 30% of such expenses, provided that no taxpayer shall receive a tax credit in excess of \$1 million if such taxpayer's expenses are less than \$4 million; and further provided that no taxpayer shall receive a tax credit in excess of \$2 million if such taxpayer's expenses are more than \$4 million but less than \$8 million; and further provided that no taxpayer shall receive a tax credit in excess of \$3 million if such taxpayer's expenses are at least \$8 million.

Tax credits issued under this act shall not be refundable but may be carried forward to the taxpayer's five subsequent tax years. Unredeemed tax credits shall expire after the fifth tax year following the initial date of issuance, regardless of whether unredeemed tax credits are transferred or sold pursuant to the act.

Tax credits may be transferred or sold, provided that the tax credit is transferred or sold to another Missouri taxpayer. A taxpayer shall submit information to the Department of Economic Development and the Department of Revenue relating to the identity of a transferee and the amount of tax credits being transferred or sold, as described in the act. A transferee shall not subsequently transfer or sell any tax credit acquired from a transferor, and tax credits shall not be transferred or sold for less than 60% of the value of such tax credits.

The aggregate amount of tax credits that may be authorized under the act in a given fiscal year shall not exceed \$8 million. If applications for tax credits exceed such amount, the Department of Economic Development may, at its discretion, authorize additional tax credits not to exceed \$2 million, provided that the maximum amount of tax credits that may be authorized during the subsequent fiscal year shall be reduced by such amount.

This act shall sunset on December 31, 2030, unless reauthorized by the General Assembly. Notwithstanding the sunset provision, this act shall expire ninety days after the Department determines that all other political subdivisions having a tax credit substantially similar to this act let such tax credits lapse or expire.

SB 186 – Compensation for Peace Officers

This act repeals provisions relating to a mandatory salary range and age limitation for the Kansas City chief of police and allows the Board of Police Commissioners to establish a maximum salary amount by resolution.

Additionally, this act repeals provisions relating to a mandatory salary cap for Kansas City police officers as provided in the act and repeals provisions that not more than 25% of officers of any

rank receiving the maximum rate of pay are eligible for additional pay. Identical provisions relating to the compensation for the Kansas City Police Department are included in SB 189.

SB 189 – Blairs Law

This act establishes "Blair's Law" which specifies that a person commits the offense of unlawful discharge of a firearm if, with criminal negligence, he or she discharges a firearm within or into the limits of a municipality. Any such person shall be guilty of a class A misdemeanor for the first offense, a class E felony for the second offense, and a class D felony for any third or subsequent offenses. These provisions will not apply if the firearm is discharged under circumstances as provided in the act.

SB 190 – 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.

SJR 26 – Property Tax Exemption for Certain Property

This constitutional amendment, if approved by the voters, exempts from property tax all real and personal property used primarily for the care of a child outside of his or her home.