

### **Property Tax Receipt Waiver for Out of State Military**

Military applicants who did not receive their renewal notice and are stationed outside of the state of Missouri are eligible for waiver of their property tax receipt verification requirement if the applicant provides a Leave and Earnings Statement which does NOT indicate Missouri as his or her home of record.

### **Personal Property Tax Credit**

<http://dor.mo.gov/personal/ptc/>

The Missouri Property Tax Credit Claim gives credit to certain senior citizens and 100 percent disabled individuals for a portion of the real estate taxes or rent paid for the year. The credit is for a maximum of \$750 for renters and \$1,100 for owners who owned and occupied their home. The actual credit is based on the amount of real estate taxes or rent paid and total household income (taxable and nontaxable). If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.

### **Sales Tax Exemption for Equipment to Modify Vehicles for Use by Individuals with Disabilities**

Equipment purchased to modify a vehicle so that it can be used by an individual with disabilities is exempt from sales tax. To receive the exemption, the applicant when titling the vehicle at Department of Revenue or a License Office must present an invoice or other documentation showing the vehicle and equipment price separately in order for the equipment to be exempt. Specifically, 144.030.2(18), RSMo provides an exemption for "items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities."