

**A RESOLUTION AND ORDER OF THE BOONE COUNTY,  
MISSOURI COMMISSION TO EXPRESS SUPPORT FOR LEGISLATION  
(SENATE BILL 190) SIGNED INTO LAW BY THE GOVERNOR OF THE STATE  
OF MISSOURI**

**WHEREAS,** The 102<sup>nd</sup> General Assembly of the State of Missouri passed Seate Bill 190; and,

**WHEREAS,** the Governor of the State of Missouri has signed into law Senate Bill 190; and,

**WHEREAS,** Senate Bill 190 purports to provide tax relief for “eligible taxpayers,” which are defined as “Missouri resident[s]” who are “eligible for Social Security retirement benefits;” and,

**WHEREAS,** Boone County Government, along with many local governments statewide, have expressed numerous concerns about the implementation, vague and unclear language, and other unintended consequences of this legislation; and,

**WHEREAS,** taxing jurisdictions across Boone County have reported concerns about this legislation’s fiscal impact on their annual operating budgets; and,

**WHEREAS,** the Boone County Commission has considered these expressed concerns; and,

**WHEREAS,** if this legislation is enacted in its current form, many unintended consequences would likely result.

**THE BOONE COUNTY COMMISSION THEREFORE RESOLVES AS FOLLOWS:**

Section 1: The Boone County Commission supports needed prospective tax relief for fixed-income senior citizens.

Section 2: The Boone County Commission has been actively working with other counties across the state through the Missouri Association of Counties to draft model clean-up legislation addressing issues related to Senate Bill 190..

Section 3: The Boone County Commission believes changes will be made to Senate Bill 190 in the 2024 Missouri Legislative Session to address

the issues that have been expressed statewide by many local governmental entities.

Section 3: The Boone County Commission intends make the clean-up legislation a top legislative priority during the upcoming legislative session so that counties across the state can move forward with enacting relief for fixed-income seniors.

Section 4: Copies of this Resolution and Order shall be kept on file at the County Clerk's Office.

Section 5: This Resolution and Order shall be in full force and effect from and after the date of enactment.

Section 6: If any part of this Resolution and Order is invalid for any reason, such invalidity shall not affect the remainder of this Resolution and Order.