

SECOND REGULAR SESSION

# SENATE BILL NO. 847

90TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR HOUSE.

Read 1st time January 17, 2000, and 1,000 copies ordered printed.

3938S.011

TERRY L. SPIELER, Secretary.

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## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for property taxes.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.799, to read as follows:

**135.799. For all tax years beginning on or after January 1, 2001, an individual taxpayer shall be allowed a credit against his or her state income tax liability imposed pursuant to chapter 143, RSMo, in an amount not to exceed two hundred dollars for taxes paid on residential property owned by that taxpayer during the calendar year for which the income tax is being filed. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the taxable year that the credit is claimed.**

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