

FIRST REGULAR SESSION

# SENATE BILL NO. 489

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR RIZZO.

Read 1st time February 28, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2355S.011

## AN ACT

To repeal section 135.030, RSMo, and to enact in lieu thereof one new section relating to property tax relief for certain vulnerable populations.

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

Section A. Section 135.030, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 135.030, to read as follows:

135.030. 1. As used in this section:

2 (1) The term "maximum upper limit" shall, for each calendar year after  
3 December 31, 1997, but before calendar year 2008, be the sum of twenty-five  
4 thousand dollars. For all calendar years beginning on or after January 1, 2008,  
5 **but ending on or before December 31, 2019**, the maximum upper limit shall  
6 be the sum of twenty-seven thousand five hundred dollars. **For all calendar**  
7 **years beginning on or after January 1, 2020, the maximum upper limit**  
8 **shall be the sum of forty-five thousand dollars.** In the case of a homestead  
9 owned and occupied for the entire year by the claimant, the maximum upper limit  
10 shall be the sum of [thirty] **forty-eight** thousand dollars;

11 (2) The term "minimum base" shall, for each calendar year after December  
12 31, 1997, but before calendar year 2008, be the sum of thirteen thousand  
13 dollars. For all calendar years beginning on or after January 1, 2008, the  
14 minimum base shall be the sum of fourteen thousand three hundred dollars.

15 2. If the income on a return is equal to or less than the maximum upper  
16 limit for the calendar year for which the return is filed, the property tax credit  
17 shall be determined from a table of credits based upon the amount by which the  
18 total property tax described in section 135.025 exceeds the percent of income in  
19 the following list:

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

20	If the income on the return is:	The percent is:
21		0 percent with credit not to exceed
22	Not over the minimum base	\$1,100 in actual property tax or
23		rent equivalent paid up to \$750
24	Over the minimum base but not	1/16 percent accumulative per \$300
25	over the maximum upper limit	from 0 percent to 4 percent.

26 The director of revenue shall prescribe a table based upon the preceding  
 27 sentences. The property tax shall be in increments of twenty-five dollars and the  
 28 income in increments of three hundred dollars. The credit shall be the amount  
 29 rounded to the nearest whole dollar computed on the basis of the property tax  
 30 and income at the midpoints of each increment. As used in this subsection, the  
 31 term "accumulative" means an increase by continuous or repeated application of  
 32 the percent to the income increment at each three hundred dollar level.

33 3. Notwithstanding subsection 4 of section 32.057, the department of  
 34 revenue or any duly authorized employee or agent shall determine whether any  
 35 taxpayer filing a report or return with the department of revenue who has not  
 36 applied for the credit allowed pursuant to section 135.020 may qualify for the  
 37 credit, and shall notify any qualified claimant of the claimant's potential  
 38 eligibility, where the department determines such potential eligibility exists.



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