

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/SCS/Senate Bill No. 3, Page 20, Section 135.445, Line 89,

2 by inserting after all of said line the following:

3 "137.1100. 1. For the purposes of this section, the  
4 following terms shall mean:

5 (1) "County":

6 (a) Any county with more than seven hundred thousand  
7 but fewer than eight hundred thousand inhabitants;

8 (b) Any county with more than nineteen thousand but  
9 fewer than twenty-two thousand inhabitants and with a county  
10 seat with more than one thousand but fewer than two thousand  
11 two hundred twenty inhabitants;

12 (c) Any county with more than fourteen thousand but  
13 fewer than fifteen thousand seven hundred inhabitants and  
14 with a county seat with more than one thousand but fewer  
15 than two thousand inhabitants;

16 (d) Any county with more than fifteen thousand seven  
17 hundred but fewer than seventeen thousand six hundred  
18 inhabitants and with a county seat with more than three  
19 thousand but fewer than three thousand six hundred  
20 inhabitants;

21 (e) Any county with more than nineteen thousand but  
22 fewer than twenty-two thousand inhabitants and with a county  
23 seat with more than eight thousand five hundred but fewer  
24 than ten thousand inhabitants;

25 (f) Any county with more than eight thousand but fewer  
26 than eight thousand nine hundred inhabitants and with a

27 county seat with more than six hundred but fewer than six  
28 hundred seventy inhabitants;

29 (g) Any county with more than forty thousand but fewer  
30 than fifty thousand inhabitants and with a county seat with  
31 more than twenty-one thousand but fewer than thirty-one  
32 thousand inhabitants;

33 (h) Any county with more than thirty thousand but  
34 fewer than thirty-five thousand inhabitants and with a  
35 county seat with more than nine thousand but fewer than  
36 thirteen thousand inhabitants;

37 (i) Any county with more than eight thousand nine  
38 hundred but fewer than nine thousand nine hundred  
39 inhabitants and with a county seat with fewer than one  
40 thousand inhabitants;

41 (j) Any county with more than nineteen thousand but  
42 fewer than twenty-two thousand inhabitants and with a county  
43 seat with more than six thousand but fewer than eight  
44 thousand five hundred inhabitants;

45 (k) Any county with more than one hundred twenty  
46 thousand but fewer than one hundred fifty thousand  
47 inhabitants;

48 (l) Any county with more than fifty thousand but fewer  
49 than sixty thousand inhabitants and with a county seat with  
50 more than ten thousand but fewer than twelve thousand six  
51 hundred inhabitants;

52 (m) Any county with more than fifteen thousand seven  
53 hundred but fewer than seventeen thousand six hundred  
54 inhabitants and with a county seat with more than four  
55 thousand two hundred ten but fewer than six thousand  
56 inhabitants;

57 (n) Any county with more than one hundred thousand but  
58 fewer than one hundred twenty thousand inhabitants and with

59 a county seat with more than nine thousand but fewer than  
60 eleven thousand inhabitants;

61 (o) Any county with more than fifty thousand but fewer  
62 than sixty thousand inhabitants and with a county seat with  
63 more than seventeen thousand but fewer than twenty-one  
64 thousand inhabitants;

65 (p) Any county with more than one hundred thousand but  
66 fewer than one hundred twenty thousand inhabitants and with  
67 a county seat with more than twelve thousand but fewer than  
68 fourteen thousand inhabitants;

69 (q) Any county with more than fourteen thousand but  
70 fewer than fifteen thousand seven hundred inhabitants and  
71 with a county seat with more than two thousand but fewer  
72 than three thousand inhabitants;

73 (r) Any county with more than twelve thousand five  
74 hundred but fewer than fourteen thousand inhabitants and  
75 with a county seat with more than one thousand but fewer  
76 than two thousand inhabitants;

77 (s) Any county with more than thirty-five thousand but  
78 fewer than forty thousand inhabitants and with a county seat  
79 with more than eight thousand but fewer than ten thousand  
80 inhabitants;

81 (t) Any county with more than eleven thousand but  
82 fewer than twelve thousand five hundred inhabitants and with  
83 a county seat with more than two thousand eight hundred  
84 fifty but fewer than four thousand inhabitants;

85 (u) Any county with more than thirty-five thousand but  
86 fewer than forty thousand inhabitants and with a county seat  
87 with more than ten thousand but fewer than fourteen thousand  
88 inhabitants;

89 (v) Any county with more than eight thousand but fewer  
90 than eight thousand nine hundred inhabitants and with a

91 county seat with more than seven hundred thirty but fewer  
92 than eight hundred inhabitants;

93 (w) Any county with more than seven thousand but fewer  
94 than eight thousand inhabitants and with a county seat with  
95 more than four hundred eighty but fewer than one thousand  
96 inhabitants;

97 (x) Any county with more than thirty thousand but  
98 fewer than thirty-five thousand inhabitants and with a  
99 county seat with more than two hundred but fewer than nine  
100 hundred inhabitants;

101 (y) Any county with more than fifty thousand but fewer  
102 than sixty thousand inhabitants and with a county seat with  
103 more than one thousand but fewer than four thousand  
104 inhabitants;

105 (z) Any county with more than twenty-two thousand but  
106 fewer than twenty-five thousand inhabitants and with a  
107 county seat with more than one thousand nine hundred but  
108 fewer than two thousand three hundred inhabitants;

109 (aa) Any county with more than thirty thousand but  
110 fewer than thirty-five thousand inhabitants and with a  
111 county seat with more than two thousand but fewer than three  
112 thousand eight hundred inhabitants;

113 (bb) Any county with more than eighty thousand but  
114 fewer than one hundred thousand inhabitants and with a  
115 county seat with more than twenty thousand but fewer than  
116 twenty-five thousand inhabitants;

117 (cc) Any county with more than thirty-five thousand  
118 but fewer than forty thousand inhabitants and with a county  
119 seat with more than two thousand but fewer than five  
120 thousand inhabitants;

121 (dd) Any county with more than twenty-two thousand but  
122 fewer than twenty-five thousand inhabitants and with a

county seat with more than five hundred but fewer than nine  
hundred inhabitants;

(ee) Any county with more than four hundred thousand  
but fewer than five hundred thousand inhabitants;

(ff) Any county with more than eleven thousand but  
fewer than twelve thousand five hundred inhabitants and with  
a county seat with more than four thousand but fewer than  
five thousand inhabitants;

(gg) Any county with more than seven thousand but  
fewer than eight thousand inhabitants and with a county seat  
with more than one thousand but fewer than two thousand  
inhabitants;

(hh) Any county with more than thirty-five thousand  
but fewer than forty thousand inhabitants and with a county  
seat with more than five thousand but fewer than eight  
thousand inhabitants;

(2) "Eligible credit amount", the difference between  
an eligible taxpayer's real property tax liability on such  
taxpayer's homestead for a given tax year, minus the real  
property tax liability on such homestead in the eligible  
taxpayer's initial credit year, provided that the real  
property tax liability on an eligible taxpayer's homestead  
as determined in the taxpayer's initial credit year may be  
increased by no more than five percent during a reassessment  
year. An eligible taxpayer's real property tax liability  
shall be increased to reflect any increase in tax liability  
derived from any new property tax levy or an increase in an  
existing property tax levy approved by the voters subsequent  
to an eligible taxpayer's initial credit year, but such  
increase shall not be considered for the purposes of  
calculating the allowable increase in an eligible taxpayer's  
real property tax liability pursuant to this subdivision;

(3) "Eligible taxpayer", a Missouri resident who:

156       (a) Is an owner of record of a homestead or has a  
157 legal or equitable interest in such property as evidenced by  
158 a written instrument; and

159       (b) Is liable for the payment of real property taxes  
160 on such homestead;

161       (4) "Homestead", real property actually occupied by an  
162 eligible taxpayer as the primary residence. An eligible  
163 taxpayer shall not claim more than one primary residence;

164       (5) "Initial credit year":

165       (a) In the case of a taxpayer that meets all  
166 requirements of subdivision (2) of this subsection prior to  
167 the year in which a credit is authorized pursuant to  
168 subsection 2 of this section, the year in which such credit  
169 is authorized;

170       (b) For all other taxpayers, the year in which the  
171 taxpayer meets all requirements of subdivision (3) of this  
172 subsection.

173 If in any tax year subsequent to the eligible taxpayer's  
174 initial credit year the eligible taxpayer's real property  
175 tax liability is lower than such liability in the initial  
176 credit year, such tax year shall be considered the eligible  
177 taxpayer's initial credit year for all subsequent tax years.

178       2. (1) Any county authorized to impose a property tax  
179 may grant a property tax credit to eligible taxpayers  
180 residing in such county in an amount equal to the taxpayer's  
181 eligible credit amount, provided that:

182       (a) Such county adopts an ordinance authorizing such  
183 credit; or

184       (b) a. A petition in support of a referendum on such  
185 a credit is signed by at least five percent of the  
186 registered voters of such county voting in the last  
187 gubernatorial election and the petition is delivered to the

governing body of the county, which shall subsequently hold  
a referendum on such credit.

b. The ballot of submission for the question submitted  
to the voters pursuant to this paragraph shall be in  
substantially the following form:

Shall the County of \_\_\_\_\_ exempt taxpayers from  
increases in the property tax liability due on  
such taxpayers' primary residence?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the  
qualified voters voting thereon are in favor of the  
proposal, then the credit shall be in effect.

(2) An ordinance adopted pursuant to paragraph (a) of  
subdivision (1) of this subsection shall not preclude such  
ordinance from being amended or superseded by a petition  
subsequently adopted pursuant to paragraph (b) of  
subdivision (1) of this subsection.

3. (1) A county granting credit pursuant to this  
section shall apply such credit when calculating the  
eligible taxpayer's property tax liability for the tax  
year. The amount of the credit shall be noted on the  
statement of tax due sent to the eligible taxpayer by the  
county collector. The county governing body may adopt  
reasonable procedures in order to carry out the purposes and  
intent of this section, provided that the county shall not  
adopt any procedure that limits the definition or scope of  
eligible credit amount or eligible taxpayer as defined in  
this section.

(2) If an eligible taxpayer makes new construction and  
improvements to such eligible taxpayer's homestead, the real  
property tax liability for the taxpayer's initial credit  
year shall be increased to reflect the real property tax

220 liability attributable to such new construction and  
221 improvements.

222 (3) If an eligible taxpayer's homestead is annexed  
223 into a taxing jurisdiction to which such eligible taxpayer  
224 did not owe real property tax in the eligible taxpayer's  
225 initial credit year, then the real property tax liability  
226 for the taxpayer's initial credit year shall be increased to  
227 reflect the real property tax liability owed to the annexing  
228 taxing jurisdiction.

229 4. For the purposes of calculating property tax levies  
230 pursuant to section 137.073, the total amount of credits  
231 authorized by a county pursuant to this section shall be  
232 considered tax revenue, as such term is defined in section  
233 137.073, actually received.

234 5. A county granting a tax credit pursuant to this  
235 section shall notify each political subdivision within such  
236 county of the total credit amount applicable to such  
237 political subdivision by no later than November thirtieth of  
238 each year.

239 138.390. 1. The state tax commission shall equalize  
240 the valuation of real and tangible personal property among  
241 the several counties in the state in the following manner:  
242 with the abstracts of all the taxable property in the  
243 several counties of the state and the abstracts of the sales  
244 of real estate in such counties as returned by the  
245 respective county clerks and the assessor of the city of St.  
246 Louis, the commission shall classify all real estate situate  
247 in cities, towns, and villages, as town lots, and all other  
248 real estate as farming lands, and shall classify all  
249 tangible personal property as follows: banking  
250 corporations, railroad corporations, street railroad  
251 corporations, all other corporations, horses, mares and  
252 geldings, mules, asses and jennets, neat cattle, sheep,



swine, goats, domesticated small animals and all other livestock, poultry, power machinery, farm implements, other tangible personal property.

2. (1) The state tax commission shall equalize the valuation of each class or subclass of property thereof among the respective counties of the state in the following manner:

[(1)] (a) It shall add to the valuation of each class, subclass, or portion thereof of the property, real or tangible personal, of each county which it believes to be valued below its real value in money such amount or percent as will increase the same in each case to its true value;

[(2)] (b) It shall deduct from the valuation of each class, subclass, or portion thereof of the property, real or tangible personal, of each county which it believes to be valued above its real value in money such amount or percent as will reduce the same in each case to its true value.

(2) (a) For the purposes of this subsection, the state tax commission shall utilize ratio studies to determine whether a class or subclass of property is valued below or above its true value in money.

(b) A class or subclass of property shall be considered to be valued below its true value in money if:

a. The weighted median ratio is less than eighty percent and the coefficient of dispersion is greater than twenty-five percent; or

b. The weighted median ratio is less than eighty percent and the upper bound of the ninety-five percent confidence interval for the weighted median is less than eighty percent.

(c) A class or subclass of property shall be considered to be valued above its true value in money if:

285        a. The weighted median ratio is greater than one  
286        hundred percent and the coefficient of dispersion is greater  
287        than twenty-five percent; or

288        b. The weighted median ratio is greater than one  
289        hundred ten percent and the upper bound of the ninety-five  
290        percent confidence interval for the weighted median is  
291        greater than one hundred percent."; and

292        Further amend the title and enacting clause accordingly.