

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

Offered by \_\_\_\_\_ Of \_\_\_\_\_

Amend SS/SCS/Senate Bill Nos. 1410 & 853, Page 38, Section 137.490, Line 60,

2 by inserting after all of said line the following:

3 "137.1050. 1. For the purposes of this section, the  
4 following terms shall mean:

5 (1) "Eligible credit amount", the difference between  
6 an eligible taxpayer's real property tax liability on such  
7 taxpayer's homestead for a given tax year, minus the real  
8 property tax liability on such homestead in the eligible  
9 taxpayer's initial credit year;

10 (2) "Eligible taxpayer", a Missouri resident who:

11 (a) Is sixty-two years of age or older;

12 (b) Is an owner of record of a homestead or has a  
13 legal or equitable interest in such property as evidenced by  
14 a written instrument; and

15 (c) Is liable for the payment of real property taxes  
16 on such homestead;

17 (3) "Homestead", real property actually occupied by an  
18 eligible taxpayer as the primary residence. An eligible  
19 taxpayer shall not claim more than one primary residence;

20 (4) "Initial credit year":

21 (a) In the case of a taxpayer that meets all  
22 requirements of subdivision (2) of this subsection prior to  
23 the year in which a credit is authorized pursuant to  
24 subsection 2 of this section, the year in which such credit  
25 is authorized;

26           (b) For all other taxpayers, the year in which the  
27 taxpayer meets all requirements of subdivision (2) of this  
28 subsection.

29 If in any tax year subsequent to the eligible taxpayer's  
30 initial credit year the eligible taxpayer's real property  
31 tax liability is lower than such liability in the initial  
32 credit year, such tax year shall be considered the eligible  
33 taxpayer's initial credit year for all subsequent tax  
34 years. This provision shall not apply if an eligible  
35 taxpayer's real property tax liability is lower than such  
36 liability in the taxpayer's initial credit year solely due  
37 to a reduction in a property tax levy made pursuant to  
38 section 321.554.

39           2. (1) Any county authorized to impose a property tax  
40 may grant a property tax credit to eligible taxpayers  
41 residing in such county in an amount equal to the taxpayer's  
42 eligible credit amount, provided that:

43           (a) Such county adopts an ordinance authorizing such  
44 credit; or

45           (b) a. A petition in support of a referendum on such  
46 a credit is signed by at least five percent of the  
47 registered voters of such county voting in the last  
48 gubernatorial election and the petition is delivered to the  
49 governing body of the county, which shall subsequently hold  
50 a referendum on such credit.

51           b. The ballot of submission for the question submitted  
52 to the voters pursuant to paragraph (b) of this subdivision  
53 shall be in substantially the following form:

54           Shall the County of \_\_\_\_\_ exempt senior  
55 citizens aged 62 and older from increases in  
56 the property tax liability due on such senior  
57 citizens' primary residence?

58

 YES NO

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

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

67 3. (1) A county granting credit pursuant to this  
68 section shall apply such credit when calculating the  
69 eligible taxpayer's property tax liability for the tax  
70 year. The amount of the credit shall be noted on the  
71 statement of tax due sent to the eligible taxpayer by the  
72 county collector. The county governing body may adopt  
73 reasonable procedures in order to carry out the purposes and  
74 intent of this section, provided that the county shall not  
75 adopt any procedure that limits the definition or scope of  
76 eligible credit amount or eligible taxpayer as defined in  
77 this section.

78 (2) If an eligible taxpayer makes new construction and  
79 improvements to such eligible taxpayer's homestead, the real  
80 property tax liability for the taxpayer's initial credit  
81 year shall be increased to reflect the real property tax  
82 liability attributable to such new construction and  
83 improvements.

84 (3) If an eligible taxpayer's homestead is annexed  
85 into a taxing jurisdiction to which such eligible taxpayer  
86 did not owe real property tax in the eligible taxpayer's  
87 initial credit year, then the real property tax liability  
88 for the taxpayer's initial credit year shall be increased to

89 reflect the real property tax liability owed to the annexing  
90 taxing jurisdiction.

91 4. For the purposes of calculating property tax levies  
92 pursuant to section 137.073, the total amount of credits  
93 authorized by a county pursuant to this section shall be  
94 considered tax revenue, as such term is defined in section  
95 137.073, actually received.

96 5. A county granting a tax credit pursuant to this  
97 section shall notify each political subdivision within such  
98 county of the total credit amount applicable to such  
99 political subdivision by no later than November thirtieth of  
100 each year.

101 6. For all tax years beginning on or after the  
102 effective date of this section, an eligible taxpayer  
103 applying for the tax credit authorized under the provisions  
104 of this section shall not be required to reapply annually.  
105 Upon initial qualification under the provisions of this  
106 section and any additional provisions adopted by the county  
107 governing body, the eligible taxpayer shall maintain such  
108 eligibility without a requirement to reapply for  
109 qualification each year. The tax credit shall continue to  
110 be automatically applied to the eligible taxpayer's  
111 homestead until the tax year in which the eligible taxpayer  
112 relocates to another homestead or upon the death of the  
113 eligible taxpayer, which shall be certified with a copy of  
114 the death certificate or notification of the relocation  
115 within ninety days of the date of either such event. If a  
116 credit is granted in error due to the failure of the  
117 taxpayer to notify the county collector of relocation or  
118 death, the governing body of the county may remedy the  
119 error."; and

120 Further amend said bill, page 42, section 164.151, line  
121 25, by inserting after all of said line the following:

122           "Section 1. Notwithstanding any provision of law to  
123 the contrary, the county assessor, township assessor, or  
124 other county designee responsible for the administration of  
125 assessment lists, personal property declarations, homestead  
126 verification forms, or other assessment-related filings may  
127 allow a grace period not to exceed ten days following the  
128 statutory deadline for submission of such forms when such  
129 forms are transmitted through the United States Postal  
130 Service and postmarked on or before the applicable due date  
131 but received after such due date due to postal delay. Any  
132 such form received within the authorized grace period shall  
133 be deemed timely filed and shall not result in penalty,  
134 estimated assessment, or disqualification from any property  
135 tax credit or relief program solely due to delayed receipt.  
136 The assessor or county designee may establish reasonable  
137 procedures to verify postmark dates and ensure uniform and  
138 consistent application of such grace period in accordance  
139 with state law."; and

140           Further amend the title and enacting clause accordingly.