

# 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 "137.1055. 1. For the purposes of this section, the  
4 following terms shall mean:

5 (1) "County", a five percent county or a zero percent  
6 county;

7 (2) "Five percent county":

8 (a) Any county with more than forty thousand but fewer  
9 than fifty thousand inhabitants and with a county seat with  
10 more than fourteen thousand but fewer than eighteen thousand  
11 inhabitants;

12 (b) Any county with more than five thousand but fewer  
13 than six thousand inhabitants and with a county seat with  
14 fewer than nine hundred inhabitants;

15 (c) Any county with more than twenty-five thousand but  
16 fewer than thirty thousand inhabitants and with a county  
17 seat with more than eight thousand but fewer than twelve  
18 thousand inhabitants;

19 (d) Any county with more than twelve thousand five  
20 hundred but fewer than fourteen thousand inhabitants and  
21 with a county seat with more than five thousand but fewer  
22 than six thousand inhabitants;

23 (e) Any county with more than fifteen thousand seven  
24 hundred but fewer than seventeen thousand six hundred

25 inhabitants and with a county seat with more than two  
26 thousand but fewer than three thousand inhabitants;

27 (f) Any county with more than eight thousand but fewer  
28 than eight thousand nine hundred inhabitants and with a  
29 county seat with more than six hundred seventy but fewer  
30 than seven hundred thirty inhabitants;

31 (g) Any county with more than fourteen thousand but  
32 fewer than fifteen thousand seven hundred inhabitants and  
33 with a county seat with more than five thousand five hundred  
34 but fewer than eight thousand inhabitants;

35 (h) Any county with more than nine thousand nine  
36 hundred but fewer than eleven thousand inhabitants and with  
37 a county seat with more than one thousand five hundred but  
38 fewer than two thousand five hundred inhabitants;

39 (i) Any county with more than twenty-five thousand but  
40 fewer than thirty thousand inhabitants and with a county  
41 seat with more than five hundred but fewer than two thousand  
42 five hundred inhabitants;

43 (j) Any county with more than nine thousand nine  
44 hundred but fewer than eleven thousand inhabitants and with  
45 a county seat with more than three hundred but fewer than  
46 six hundred inhabitants;

47 (k) Any county with more than seventeen thousand six  
48 hundred but fewer than nineteen thousand inhabitants and  
49 with a county seat with more than five thousand fifty but  
50 fewer than seven thousand inhabitants;

51 (l) Any county with more than five thousand but fewer  
52 than six thousand inhabitants and with a county seat with  
53 more than nine hundred but fewer than one thousand six  
54 hundred inhabitants;

55 (m) Any county with more than eight thousand but fewer  
56 than eight thousand nine hundred inhabitants and with a  
57 county seat with fewer than three hundred inhabitants;

58           (n) Any county with more than eight thousand but fewer  
59 than eight thousand nine hundred inhabitants and with a  
60 county seat with more than three thousand three hundred but  
61 fewer than five thousand inhabitants;

62           (o) Any county with more than seven thousand but fewer  
63 than eight thousand inhabitants and with a county seat with  
64 fewer than four hundred eighty inhabitants;

65           (p) Any county with more than nineteen thousand but  
66 fewer than twenty-two thousand inhabitants and with a county  
67 seat with more than two thousand two hundred twenty but  
68 fewer than two thousand five hundred inhabitants;

69           (q) Any county with more than eight thousand but fewer  
70 than eight thousand nine hundred inhabitants and with a  
71 county seat with more than one thousand three hundred but  
72 fewer than two thousand inhabitants;

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

77           (s) Any county with more than six thousand but fewer  
78 than seven thousand inhabitants and with a county seat with  
79 more than one thousand but fewer than one thousand eight  
80 hundred inhabitants;

81           (t) Any county with more than eight thousand nine  
82 hundred but fewer than nine thousand nine hundred  
83 inhabitants and with a county seat with more than five  
84 thousand but fewer than six thousand inhabitants;

85           (u) Any county with more than eight thousand but fewer  
86 than eight thousand nine hundred inhabitants and with a  
87 county seat with more than two thousand but fewer than three  
88 thousand three hundred inhabitants;

89           (v) Any county with more than four thousand but fewer  
90 than four thousand five hundred inhabitants and with a  
91 county seat with more than eight hundred inhabitants;

92           (w) Any county with more than eleven thousand but  
93 fewer than twelve thousand five hundred inhabitants and with  
94 a county seat with more than one hundred but fewer than five  
95 hundred inhabitants;

96           (x) Any county with more than fourteen thousand but  
97 fewer than fifteen thousand seven hundred inhabitants and  
98 with a county seat with more than eight thousand but fewer  
99 than ten thousand inhabitants;

100          (y) Any county with more than two thousand but fewer  
101 than three thousand six hundred inhabitants;

102          (z) Any county with more than nineteen thousand but  
103 fewer than twenty-two thousand inhabitants and with a county  
104 seat with more than ten thousand but fewer than thirteen  
105 thousand inhabitants;

106          (aa) Any county with more than five thousand but fewer  
107 than six thousand inhabitants and with a county seat with  
108 more than one thousand six hundred but fewer than two  
109 thousand six hundred inhabitants;

110          (bb) Any county with fewer than two thousand  
111 inhabitants;

112          (cc) Any county with more than nineteen thousand but  
113 fewer than twenty-two thousand inhabitants and with a county  
114 seat with more than one thousand but fewer than two thousand  
115 two hundred twenty inhabitants;

116          (dd) Any county with more than fourteen thousand but  
117 fewer than fifteen thousand seven hundred inhabitants and  
118 with a county seat with more than one thousand but fewer  
119 than two thousand inhabitants;

120          (ee) Any county with more than fifteen thousand seven  
121 hundred but fewer than seventeen thousand six hundred

122 inhabitants and with a county seat with more than three  
123 thousand but fewer than three thousand six hundred  
124 inhabitants;

125 (ff) Any county with more than nineteen thousand but  
126 fewer than twenty-two thousand inhabitants and with a county  
127 seat with more than eight thousand five hundred but fewer  
128 than ten thousand inhabitants;

129 (gg) Any county with more than eight thousand but  
130 fewer than eight thousand nine hundred inhabitants and with  
131 a county seat with more than six hundred but fewer than six  
132 hundred seventy inhabitants;

133 (hh) Any county with more than forty thousand but  
134 fewer than fifty thousand inhabitants and with a county seat  
135 with more than twenty-one thousand but fewer than thirty-one  
136 thousand inhabitants;

137 (ii) Any county with more than thirty thousand but  
138 fewer than thirty-five thousand inhabitants and with a  
139 county seat with more than nine thousand but fewer than  
140 thirteen thousand inhabitants;

141 (jj) Any county with more than eight thousand nine  
142 hundred but fewer than nine thousand nine hundred  
143 inhabitants and with a county seat with fewer than one  
144 thousand inhabitants;

145 (kk) Any county with more than nineteen thousand but  
146 fewer than twenty-two thousand inhabitants and with a county  
147 seat with more than six thousand but fewer than eight  
148 thousand five hundred inhabitants;

149 (ll) Any county with more than fifteen thousand seven  
150 hundred but fewer than seventeen thousand six hundred  
151 inhabitants and with a county seat with more than seven  
152 thousand but fewer than nine thousand inhabitants;

153 (mm) Any county with more than twenty-two thousand but  
154 fewer than twenty-five thousand inhabitants and with a

155 county seat with more than twelve thousand five hundred but  
156 fewer than sixteen thousand inhabitants;

157 (nn) Any county with more than thirty thousand but  
158 fewer than thirty-five thousand inhabitants and with a  
159 county seat with more than three thousand eight hundred but  
160 fewer than six thousand inhabitants;

161 (oo) Any county with more than twenty-two thousand but  
162 fewer than twenty-five thousand inhabitants and with a  
163 county seat with more than five thousand but fewer than  
164 eight thousand inhabitants;

165 (pp) Any county with more than twenty-two thousand but  
166 fewer than twenty-five thousand inhabitants and with a  
167 county seat with more than one thousand four hundred but  
168 fewer than one thousand nine hundred inhabitants;

169 (qq) Any county with more than sixty thousand but  
170 fewer than seventy thousand inhabitants;

171 (rr) Any county with more than seventeen thousand six  
172 hundred but fewer than nineteen thousand inhabitants and  
173 with a county seat with more than four thousand but fewer  
174 than five thousand fifty inhabitants;

175 (ss) Any county with more than twenty-two thousand but  
176 fewer than twenty-five thousand inhabitants and with a  
177 county seat with more than two thousand three hundred but  
178 fewer than four thousand inhabitants;

179 (tt) Any county with more than one hundred thousand  
180 but fewer than one hundred twenty thousand inhabitants and  
181 with a county seat with more than four thousand but fewer  
182 than six thousand inhabitants;

183 (uu) Any county with more than eighty thousand but  
184 fewer than one hundred thousand inhabitants and with a  
185 county seat with more than seventy thousand but fewer than  
186 eighty thousand inhabitants;

187           (vv) Any county with more than twenty-five thousand  
188 but fewer than thirty thousand inhabitants and with a county  
189 seat with more than fourteen thousand but fewer than twenty  
190 thousand inhabitants;

191           (wv) Any county with more than twenty-two thousand but  
192 fewer than twenty-five thousand inhabitants and with a  
193 county seat with more than nine thousand but fewer than  
194 twelve thousand five hundred inhabitants;

195           (xx) Any county with more than six thousand but fewer  
196 than seven thousand inhabitants and with a county seat with  
197 more than one thousand eight hundred but fewer than two  
198 thousand five hundred inhabitants;

199           (yy) Any county with more than three thousand six  
200 hundred but fewer than four thousand inhabitants;

201           (zz) Any county with more than nine thousand nine  
202 hundred but fewer than eleven thousand inhabitants and with  
203 a county seat with fewer than two hundred inhabitants;

204           (aaa) Any county with more than fourteen thousand but  
205 fewer than fifteen thousand seven hundred inhabitants and  
206 with a county seat with more than four thousand nine hundred  
207 but fewer than five thousand five hundred inhabitants;

208           (bbb) Any county with more than twenty-five thousand  
209 but fewer than thirty thousand inhabitants and with a county  
210 seat with more than two thousand five hundred but fewer than  
211 six thousand inhabitants;

212           (ccc) Any county with more than eight thousand but  
213 fewer than eight thousand nine hundred inhabitants and with  
214 a county seat with more than eight hundred but fewer than  
215 one thousand three hundred inhabitants;

216           (ddd) Any county with more than four thousand five  
217 hundred but fewer than five thousand inhabitants and with a  
218 county seat with more than one thousand seven hundred thirty-  
219 three inhabitants;

220           (eee) Any county with more than nine thousand nine  
221 hundred but fewer than eleven thousand inhabitants and with  
222 a county seat with more than six hundred but fewer than one  
223 thousand inhabitants;

224           (fff) Any county with more than twenty-two thousand  
225 but fewer than twenty-five thousand inhabitants and with a  
226 county seat with more than nine hundred but fewer than one  
227 thousand four hundred inhabitants;

228           (ggg) Any county with more than four thousand but  
229 fewer than four thousand five hundred inhabitants and with a  
230 county seat with fewer than eight hundred inhabitants;

231           (hhh) Any county with more than four thousand five  
232 hundred but fewer than five thousand inhabitants and with a  
233 county seat with fewer than one thousand seven hundred  
234 thirty-three inhabitants;

235           (iii) Any county with more than six thousand but fewer  
236 than seven thousand inhabitants and with a county seat with  
237 more than four hundred but fewer than one thousand  
238 inhabitants;

239           (jjj) Any county with more than one hundred twenty  
240 thousand but fewer than one hundred fifty thousand  
241 inhabitants;

242           (kkk) Any county with more than fifty thousand but  
243 fewer than sixty thousand inhabitants and with a county seat  
244 with more than ten thousand but fewer than twelve thousand  
245 six hundred inhabitants;

246           (lll) Any county with more than nine thousand nine  
247 hundred but fewer than eleven thousand inhabitants and with  
248 a county seat with more than one thousand but fewer than one  
249 thousand five hundred inhabitants;

250           (mmm) Any county with more than eighty thousand but  
251 fewer than one hundred thousand inhabitants and with a

252 county seat with more than thirteen thousand but fewer than  
253 seventeen thousand inhabitants;

254 (nnn) Any county with more than eight thousand nine  
255 hundred but fewer than nine thousand nine hundred  
256 inhabitants and with a county seat with more than one  
257 thousand but fewer than two thousand inhabitants;

258 (ooo) Any county with more than twelve thousand five  
259 hundred but fewer than fourteen thousand inhabitants and  
260 with a county seat with more than four thousand but fewer  
261 than five thousand inhabitants;

262 (ppp) Any county with more than seventeen thousand six  
263 hundred but fewer than nineteen thousand inhabitants and  
264 with a county seat with more than eight thousand but fewer  
265 than ten thousand inhabitants;

266 (qqq) Any county with more than six thousand but fewer  
267 than seven thousand inhabitants and with a county seat with  
268 fewer than three hundred inhabitants;

269 (rrr) Any county with more than thirty-five thousand  
270 but fewer than forty thousand inhabitants and with a county  
271 seat with more than five hundred but fewer than two thousand  
272 inhabitants;

273 (sss) Any county with more than fifteen thousand seven  
274 hundred but fewer than seventeen thousand six hundred  
275 inhabitants and with a county seat with more than four  
276 thousand two hundred ten but fewer than six thousand  
277 inhabitants;

278 (ttt) Any county with more than forty thousand but  
279 fewer than fifty thousand inhabitants and with a county seat  
280 with more than ten thousand but fewer than fourteen thousand  
281 inhabitants;

282 (uuu) Any county with more than fifty thousand but  
283 fewer than sixty thousand inhabitants and with a county seat

284 with more than twelve thousand six hundred but fewer than  
285 fifteen thousand inhabitants;

286 (vvv) Any county with more than eleven thousand but  
287 fewer than twelve thousand five hundred inhabitants and with  
288 a county seat with more than two thousand but fewer than two  
289 thousand eight hundred fifty inhabitants;

290 (www) Any county with more than fifteen thousand seven  
291 hundred but fewer than seventeen thousand six hundred  
292 inhabitants and with a county seat with more than three  
293 thousand six hundred but fewer than four thousand two  
294 hundred ten inhabitants;

295 (xxx) Any county with more than seven hundred thousand  
296 but fewer than eight hundred thousand inhabitants;

297 (3) "Eligible credit amount", the difference between  
298 an eligible taxpayer's real property tax liability on such  
299 taxpayer's homestead for a given tax year, minus the real  
300 property tax liability on such homestead in the eligible  
301 taxpayer's initial credit year, provided that, for five  
302 percent counties, the real property tax liability on an  
303 eligible taxpayer's homestead as determined in the  
304 taxpayer's initial credit year may be increased by no more  
305 than five percent per year or the percent increase in the  
306 Consumer Price Index for All Urban Consumers, as published  
307 by the Bureau of Labor Statistics, whichever is [greater]  
308 lower, and for zero percent counties, the real property tax  
309 liability on an eligible taxpayer's homestead shall not be  
310 increased above the liability incurred during the initial  
311 credit year. For all counties, an eligible taxpayer's real  
312 property tax liability shall be increased to reflect any  
313 increase in tax liability derived from any new property tax  
314 levy or an increase in an existing property tax levy  
315 approved by the voters subsequent to an eligible taxpayer's  
316 initial credit year, provided that, for five percent

317 counties, such increase shall not be considered for the  
318 purposes of calculating the allowable increase in an  
319 eligible taxpayer's real property tax liability as provided  
320 in this subdivision;

321 (4) "Eligible taxpayer", a Missouri resident who:

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

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

327 (5) "Homestead", real property actually occupied by an  
328 eligible taxpayer as the primary residence. An eligible  
329 taxpayer shall not claim more than one primary residence;

330 (6) "Initial credit year", the 2024 tax year.

331 If in any tax year subsequent to the eligible taxpayer's  
332 initial credit year the eligible taxpayer's real property  
333 tax liability is lower than such liability in the initial  
334 credit year, such tax year shall be considered the eligible  
335 taxpayer's initial credit year for all subsequent tax years;

336 (7) "Zero percent county":

337 (a) Any county with more than one hundred thousand but  
338 fewer than one hundred twenty thousand inhabitants and with  
339 a county seat with more than nine thousand but fewer than  
340 eleven thousand inhabitants;

341 (b) Any county with more than fifty thousand but fewer  
342 than sixty thousand inhabitants and with a county seat with  
343 more than seventeen thousand but fewer than twenty-one  
344 thousand inhabitants;

345 (c) Any county with more than one hundred thousand but  
346 fewer than one hundred twenty thousand inhabitants and with  
347 a county seat with more than twelve thousand but fewer than  
348 fourteen thousand inhabitants;

349           (d) Any county with more than fourteen thousand but  
350 fewer than fifteen thousand seven hundred inhabitants and  
351 with a county seat with more than two thousand but fewer  
352 than three thousand inhabitants;

353           (e) Any county with more than twelve thousand five  
354 hundred but fewer than fourteen thousand inhabitants and  
355 with a county seat with more than one thousand but fewer  
356 than two thousand inhabitants;

357           (f) Any county with more than thirty-five thousand but  
358 fewer than forty thousand inhabitants and with a county seat  
359 with more than eight thousand but fewer than ten thousand  
360 inhabitants;

361           (g) Any county with more than two hundred thousand but  
362 fewer than two hundred thirty thousand inhabitants;

363           (h) Any county with more than eleven thousand but  
364 fewer than twelve thousand five hundred inhabitants and with  
365 a county seat with more than two thousand eight hundred  
366 fifty but fewer than four thousand inhabitants;

367           (i) Any county with more than thirty-five thousand but  
368 fewer than forty thousand inhabitants and with a county seat  
369 with more than ten thousand but fewer than fourteen thousand  
370 inhabitants;

371           (j) Any county with more than eight thousand but fewer  
372 than eight thousand nine hundred inhabitants and with a  
373 county seat with more than seven hundred thirty but fewer  
374 than eight hundred inhabitants;

375           (k) Any county with more than seven thousand but fewer  
376 than eight thousand inhabitants and with a county seat with  
377 more than four hundred eighty but fewer than one thousand  
378 inhabitants;

379           (l) Any county with more than thirty thousand but  
380 fewer than thirty-five thousand inhabitants and with a

381 county seat with more than two hundred but fewer than nine  
382 hundred inhabitants;

383 (m) Any county with more than fifty thousand but fewer  
384 than sixty thousand inhabitants and with a county seat with  
385 more than one thousand but fewer than four thousand  
386 inhabitants;

387 (n) Any county with more than twenty-two thousand but  
388 fewer than twenty-five thousand inhabitants and with a  
389 county seat with more than one thousand nine hundred but  
390 fewer than two thousand three hundred inhabitants;

391 (o) Any county with more than thirty thousand but  
392 fewer than thirty-five thousand inhabitants and with a  
393 county seat with more than two thousand but fewer than three  
394 thousand eight hundred inhabitants;

395 (p) Any county with more than eighty thousand but  
396 fewer than one hundred thousand inhabitants and with a  
397 county seat with more than twenty thousand but fewer than  
398 twenty-five thousand inhabitants;

399 (q) Any county with more than thirty-five thousand but  
400 fewer than forty thousand inhabitants and with a county seat  
401 with more than two thousand but fewer than five thousand  
402 inhabitants;

403 (r) Any county with more than twenty-two thousand but  
404 fewer than twenty-five thousand inhabitants and with a  
405 county seat with more than five hundred but fewer than nine  
406 hundred inhabitants;

407 (s) Any county with more than four hundred thousand  
408 but fewer than five hundred thousand inhabitants;

409 (t) Any county with more than eleven thousand but  
410 fewer than twelve thousand five hundred inhabitants and with  
411 a county seat with more than four thousand but fewer than  
412 five thousand inhabitants;

413 (u) Any county with more than seven thousand but fewer  
414 than eight thousand inhabitants and with a county seat with  
415 more than one thousand but fewer than two thousand  
416 inhabitants;

417 (v) Any county with more than thirty-five thousand but  
418 fewer than forty thousand inhabitants and with a county seat  
419 with more than five thousand but fewer than eight thousand  
420 inhabitants.

421 2. By no later than the municipal election in April  
422 2026, a county shall place on the ballot a question of  
423 whether to grant a property tax credit pursuant to this  
424 section to eligible taxpayers residing in such county in an  
425 amount equal to the taxpayer's eligible credit amount. If a  
426 majority of the votes cast on the proposal by the qualified  
427 voters voting thereon are in favor of the proposal, then the  
428 credit shall be in effect and the county shall grant such  
429 property tax credit to eligible taxpayers residing in such  
430 county in an amount equal to the taxpayer's eligible credit  
431 amount.

432 3. (1) A county granting a credit pursuant to this  
433 section shall apply such credit when calculating the  
434 eligible taxpayer's property tax liability for the tax  
435 year. The amount of the credit shall be noted on the  
436 statement of tax due sent to the eligible taxpayer by the  
437 county collector. The county governing body may adopt  
438 reasonable procedures in order to carry out the purposes and  
439 intent of this section, provided that the county shall not  
440 adopt any procedure that limits the definition or scope of  
441 eligible credit amount or eligible taxpayer as defined in  
442 this section.

443 (2) If an eligible taxpayer makes new construction and  
444 improvements to such eligible taxpayer's homestead, the real  
445 property tax liability for the taxpayer's initial credit

446 year shall be increased to reflect the real property tax  
447 liability attributable to such new construction and  
448 improvements.

449 (3) If an eligible taxpayer's homestead is annexed  
450 into a taxing jurisdiction to which such eligible taxpayer  
451 did not owe real property tax in the eligible taxpayer's  
452 initial credit year, then the real property tax liability  
453 for the taxpayer's initial credit year shall be increased to  
454 reflect the real property tax liability owed to the annexing  
455 taxing jurisdiction.

456 4. For the purposes of calculating property tax levies  
457 pursuant to section 137.073, the total amount of credits  
458 authorized by a county pursuant to this section shall be  
459 considered tax revenue, as such term is defined in section  
460 137.073, actually received.

461 5. A county granting a tax credit pursuant to this  
462 section shall notify each political subdivision within such  
463 county of the total credit amount applicable to such  
464 political subdivision by no later than November thirtieth of  
465 each year.

466 6. No taxpayer shall be authorized to claim a property  
467 tax credit pursuant to this section and section 137.1050 for  
468 the same homestead."; and

469 Further amend the title and enacting clause accordingly.