

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

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

Amend SS/SCS/Senate Bill No. 1003, Page 25, Section 105.270, Line 47,

2 by inserting after all of said line the following:

3 "137.1051. 1. For the purposes of this section, the  
4 following terms shall mean:

5 (1) "Disabled veteran", an individual who:

6 (a) Is a resident of this state;

7 (b) Has been separated under honorable conditions from  
8 active service in:

9 a. Any branch of the Armed Forces of the United States;

10 b. Any reserve component of the Armed Forces of the  
11 United States;

12 c. The National Guard of this state as defined in 32  
13 U.S.C. Section 101, as amended; or

14 d. Any defense force of this state as described in 32  
15 U.S.C. Section 109, as amended; and

16 (c) Has been certified by the United States Department  
17 of Veterans Affairs or its successor agency to be in receipt  
18 of disability compensation at the one-hundred-percent rate  
19 as a result of a service-connected disability claim allowed  
20 by the United States Department of Veterans Affairs, with  
21 such disability being permanent and sustained through  
22 military action or accident or resulting from disease  
23 contracted while in such active service;

24 (2) "Eligible credit amount", the difference between  
25 an eligible taxpayer's real property tax liability on such

26 taxpayer's homestead for a given tax year, minus the real  
27 property tax liability on such homestead in the eligible  
28 taxpayer's initial credit year;

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

30 (a) Is a disabled veteran;

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

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

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

39 (5) "Initial credit year":

40 (a) In the case of a taxpayer that meets all  
41 requirements of subdivision (2) of this subsection prior to  
42 the year in which a credit is authorized pursuant to  
43 subsection 2 of this section, the year in which such credit  
44 is authorized;

45 (b) For all other taxpayers, the year in which the  
46 taxpayer meets all requirements of subdivision (2) of this  
47 subsection.

48 If in any tax year subsequent to the eligible taxpayer's  
49 initial credit year the eligible taxpayer's real property  
50 tax liability is lower than such liability in the initial  
51 credit year, such tax year shall be considered the eligible  
52 taxpayer's initial credit year for all subsequent tax  
53 years. This provision shall not apply if an eligible  
54 taxpayer's real property tax liability is lower than such  
55 liability in the taxpayer's initial credit year solely due  
56 to a reduction in a property tax levy made pursuant to  
57 section 321.554.

58           2. (1) Any county authorized to impose a property tax  
 59 may grant a property tax credit to eligible taxpayers  
 60 residing in such county in an amount equal to the taxpayer's  
 61 eligible credit amount, provided that:

62           (a) Such county adopts an ordinance authorizing such  
 63 credit; or

64           (b) a. A petition in support of a referendum on such  
 65 a credit is signed by at least five percent of the  
 66 registered voters of such county voting in the last  
 67 gubernatorial election and the petition is delivered to the  
 68 governing body of the county, which shall subsequently hold  
 69 a referendum on such credit.

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

73           Shall the County of                    exempt disabled veterans  
 74 from increases in the property tax liability due on  
 75 such disabled veterans' primary residence?  
 76

77                             YES                             NO

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

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

86           3. (1) A county granting credit pursuant to this  
 87 section shall apply such credit when calculating the  
 88 eligible taxpayer's property tax liability for the tax

89 year. The amount of the credit shall be noted on the  
90 statement of tax due sent to the eligible taxpayer by the  
91 county collector. The county governing body may adopt  
92 reasonable procedures in order to carry out the purposes and  
93 intent of this section, provided that the county shall not  
94 adopt any procedure that limits the definition or scope of  
95 eligible credit amount or eligible taxpayer as defined in  
96 this section.

97 (2) If an eligible taxpayer makes new construction and  
98 improvements to such eligible taxpayer's homestead, the real  
99 property tax liability for the taxpayer's initial credit  
100 year shall be increased to reflect the real property tax  
101 liability attributable to such new construction and  
102 improvements.

103 (3) If an eligible taxpayer's homestead is annexed  
104 into a taxing jurisdiction to which such eligible taxpayer  
105 did not owe real property tax in the eligible taxpayer's  
106 initial credit year, then the real property tax liability  
107 for the taxpayer's initial credit year shall be increased to  
108 reflect the real property tax liability owed to the annexing  
109 taxing jurisdiction.

110 4. For the purposes of calculating property tax levies  
111 pursuant to section 137.073, the total amount of credits  
112 authorized by a county pursuant to this section shall be  
113 considered tax revenue, as such term is defined in section  
114 137.073, actually received.

115 5. A county granting a tax credit pursuant to this  
116 section shall notify each political subdivision within such  
117 county of the total credit amount applicable to such  
118 political subdivision by no later than November thirtieth of  
119 each year."; and

120 Further amend the title and enacting clause accordingly.