

**HOUSE** \_\_\_\_\_ **AMENDMENT NO.** \_\_\_\_\_

**Offered By**

1 AMEND House Committee Substitute for House Bill No. 1854, Page 4, Section 34.450, Line 88,  
2 by inserting after all of said section and line the following:

3 "135.030. 1. As used in this section:

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

10 (2) The term "minimum base" shall, for each calendar year after December 31, 1997, but  
11 before calendar year 2008, be the sum of thirteen thousand dollars. For all calendar years  
12 beginning on or after January 1, 2008, but ending on or before December 31, 2012, the minimum  
13 base shall be the sum of fourteen thousand three hundred dollars. For all calendar years beginning  
14 on or after January 1, 2013, the minimum base shall be the sum of sixteen thousand dollars.

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

19 If the income on the return is: The percent is:

20 Not over the minimum base	0 percent with credit not
21	to exceed \$1,100 in actual

1 property tax or rent  
2 equivalent paid up to \$750  
3 Over the minimum base but 1/16 percent accumulative  
4 not over the maximum upper per \$300 from 0 percent limit  
5 to 4 percent.  
6

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

13 3. Notwithstanding subsection 4 of section 32.057, the department of revenue or any duly  
14 authorized employee or agent shall determine whether any taxpayer filing a report or return with  
15 the department of revenue who has not applied for the credit allowed pursuant to section 135.020  
16 may qualify for the credit, and shall notify any qualified claimant of the claimant's potential  
17 eligibility, where the department determines such potential eligibility exists.”; and  
18

19 Further amend said bill by amending the title, enacting clause, and intersectional references  
20 accordingly.