

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Bill No. 3, Page 2, Section 135.010, Lines 31-45, by deleting all of said  
2 lines and inserting in lieu thereof the following:

3  
4 "(3) "Gross rent", amount paid by a claimant to a landlord for the rental, at arm's length, of  
5 a homestead during the calendar year, exclusive of charges for health and personal care services and  
6 food furnished as part of the rental agreement, whether or not expressly set out in the rental  
7 agreement. If the director of revenue determines that the landlord and tenant have not dealt at arm's  
8 length, and that the gross rent is excessive, then he shall determine the gross rent based upon a  
9 reasonable amount of rent. Gross rent shall be deemed to be paid only if actually paid prior to the  
10 date a return is filed. The director of revenue may prescribe regulations requiring a return of  
11 information by a landlord receiving rent, certifying for a calendar year the amount of gross rent  
12 received from a tenant claiming a property tax credit and shall, by regulation, provide a method for  
13 certification by the claimant of the amount of gross rent paid for any calendar year for which a  
14 claim is made. The regulations authorized by this subdivision may require a landlord or a tenant or  
15 both to provide data relating to health and personal care services and to food. Neither a landlord nor  
16 a tenant may be required to provide data relating to utilities, furniture, home furnishings or  
17 appliances;

18 (4) "Homestead", the dwelling in Missouri owned or rented by the claimant and not"; and

19  
20 Further amend said bill, Page 3, section, Line 53, by deleting all of said line and inserting in lieu  
21 thereof the following:

22  
23 "(5) "Income", Missouri adjusted gross income as defined in section 143.121 less"; and

24  
25 Further amend said bill, page, section, Line 67, by deleting all of said line and inserting in lieu  
26 thereof the following:

27  
28 "(6) "Property taxes accrued", property taxes paid, exclusive of special assessments,"; and

29  
30 Further amend said bill, page, section, Lines 84-86, by deleting all of said lines and inserting in lieu  
31 thereof the following:

32  
33 "of property covered by a single tax statement of which the homestead is a part;

34 (7) "Rent constituting property taxes accrued", twenty percent of the gross rent paid by a  
35 claimant and spouse in the calendar year."; and

36  
Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 Further amend said bill, Pages 3-4, Section 135.025, Lines 1-23, by deleting all of said lines and  
2 inserting in lieu thereof the following:

3  
4 "135.025. The property taxes accrued and rent constituting property taxes accrued on each  
5 return shall be totaled. This total, up to [~~seven~~] three hundred [~~fifty~~] seventy-five dollars in rent  
6 constituting property taxes actually paid or [~~eleven~~] five hundred fifty dollars in actual property tax  
7 paid, shall be used in determining the property tax credit. The director of revenue shall prescribe  
8 regulations providing for allocations where part of a claimant's homestead is rented to another or  
9 used for nondwelling purposes or where a homestead is owned or rented or used as a dwelling for  
10 part of a year."; and

11  
12 Further amend said bill, Page 5, Section 135.030, by deleting lines 20-22 and inserting in lieu  
13 thereof the following:

14  
15 "exceed [~~\$1,100~~] \$550 in actual  
16 property tax or rent  
17 equivalent paid up to [~~\$750~~] \$375"; and

18  
19 Further amend said bill by amending the title, enacting clause, and intersectional references  
20 accordingly.