

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Bill No. 3, Page 1, Section 135.010, Line 6, by deleting the words "A
2 claimant" and inserting in lieu thereof the words "For all tax years beginning on or before December
3 31, 2016, a claimant"; and

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5 Further amend said bill, Page 2, section, Line 17, by inserting immediately after the word
6 "claimed." the following words:

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8 "For all tax years beginning on or after January 1, 2017, a claimant shall not be allowed a property
9 tax credit unless the claimant or spouse has attained the age of seventy-five on or before the last day
10 of the calendar year and the claimant or spouse was a resident of Missouri for the entire year, or the
11 claimant or spouse is a veteran of any branch of the Armed Forces of the United States or this state
12 who became one hundred percent disabled as a result of such service, or the claimant or spouse is
13 disabled as defined in subdivision (2) of this section, and such claimant or spouse provides proof of
14 such disability in such form and manner, and at such times, as the director of revenue may require,
15 or if the claimant has reached the age of seventy on or before the last day of the calendar year and
16 such claimant received surviving spouse Social Security benefits during the calendar year and the
17 claimant provides proof, as required by the director of revenue, that the claimant received surviving
18 spouse Social Security benefits during the calendar year for which the credit will be claimed."; and

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20 Further amend said bill, page, Lines 31-45, by deleting all of said lines and inserting in lieu thereof
21 the following:

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

Action Taken _____ Date _____

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

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

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

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

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

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

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

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

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20 Further amend said bill, Pages 3-4, Section 135.025, Lines 1-7, by deleting all of said lines and
21 inserting in lieu thereof the following:

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23 "135.025. 1. The property taxes accrued and rent constituting property taxes accrued on
24 each return shall be totaled. This total, up to seven hundred fifty dollars in rent constituting
25 property taxes actually paid or eleven hundred dollars in actual property tax paid, shall be used in
26 determining the property tax credit. The director of revenue shall prescribe regulations providing
27 for allocations where part of a claimant's homestead is rented to another or used for nondwelling
28 purposes or where a homestead is owned or rented or used as a dwelling for part of a year."; and

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30 Further amend said bill, Page 4, section, Lines 18-19, by deleting all of said lines and inserting in
31 lieu thereof the following:

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33 "3. The director of the department of revenue shall calculate the amount of savings from the
34 increase in the age requirement under section 135.010 for calendar year 2017. In fiscal year 2018";
35 and

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37 Further amend said bill, Pages 4-5, Section 135.030, by striking said section from the bill; and

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