

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 1-7, 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 4, section, Lines 18-19, by deleting all of said lines and inserting in  
13 lieu thereof the following:

14  
15 "3. The director of the department of revenue shall calculate the amount of the credit that  
16 would have been redeemed before the credit caps were reduced under section 135.030 in fiscal year  
17 2017. In fiscal year 2018"; and

18  
19 Further amend said bill, Page 5, Section 135.030, by deleting lines 20-22 and inserting in lieu  
20 thereof the following:

21  
22 "exceed [~~\$1,100~~] \$550 in actual  
23 property tax or rent  
24 equivalent paid up to [~~\$750~~] \$375"; and

25  
26 Further amend said bill by amending the title, enacting clause, and intersectional references  
27 accordingly.