

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Bill No. 3, Page 2, Section 135.010, Line 17, by inserting immediately
2 after the word "claimed." the following words "A claimant shall not be allowed a property tax credit
3 if the claimant has assets totaling more than five thousand dollars, or in the case of a married couple
4 filing combined more than ten thousand dollars, excluding the value of his or her primary residence
5 and one personal automobile."; and
6

7 Further amend said bill, page, Lines 31-45, by deleting all of said lines and inserting in lieu thereof
8 the following:
9

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

24 (4) "Homestead", the dwelling in Missouri owned or rented by the claimant and not"; and
25

26 Further amend said bill, Page 3, section, Line 53, by deleting all of said line and inserting in lieu
27 thereof the following:
28

29 "(5) "Income", Missouri adjusted gross income as defined in section 143.121 less"; and
30

31 Further amend said bill, page, section, Line 67, by deleting all of said line and inserting in lieu
32 thereof the following:
33

34 "(6) "Property taxes accrued", property taxes paid, exclusive of special assessments,"; and
35

36 Further amend said bill, page, section, Lines 84-86, by deleting all of said lines and inserting in lieu

Action Taken _____ Date _____

1 thereof the following:

2
3 "of property covered by a single tax statement of which the homestead is a part;

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

6
7 Further amend said bill, Pages 3-4, Section 135.025, Lines 1-7, by deleting all of said lines and
8 inserting in lieu thereof the following:

9
10 "135.025. 1. The property taxes accrued and rent constituting property taxes accrued on
11 each return shall be totaled. This total, up to seven hundred fifty dollars in rent constituting
12 property taxes actually paid or eleven hundred dollars in actual property tax paid, shall be used in
13 determining the property tax credit. The director of revenue shall prescribe regulations providing
14 for allocations where part of a claimant's homestead is rented to another or used for nondwelling
15 purposes or where a homestead is owned or rented or used as a dwelling for part of a year."; and

16
17 Further amend said bill, Page 4, section, Lines 18-19, by deleting all of said lines and inserting in
18 lieu thereof the following:

19
20 "3. The director of the department of revenue shall calculate the amount of savings
21 generated from means testing the property tax credit under section 135.010. In fiscal year 2018";
22 and

23
24 Further amend said bill, Pages 4-5, Sections 135.030, by striking said section from the bill; and

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