

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

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 1288, 1377 & 2050, Page 1, Section A,  
2 Line 3, by inserting immediately after said section and line the following:

3  
4 "135.090. 1. As used in this section, the following terms mean:

5 (1) "Homestead", the dwelling in Missouri owned by the surviving spouse and not  
6 exceeding five acres of land surrounding it as is reasonably necessary for use of the dwelling as a  
7 home. As used in this section, "homestead" shall not include any dwelling which is occupied by  
8 more than two families;

9 (2) "Public safety officer", any firefighter, police officer, capitol police officer, parole  
10 officer, probation officer, correctional employee, water patrol officer, park ranger, conservation  
11 officer, commercial motor enforcement officer, emergency medical technician, first responder, or  
12 highway patrolman employed by the state of Missouri or a political subdivision thereof who is  
13 killed in the line of duty, unless the death was the result of the officer's own misconduct or abuse of  
14 alcohol or drugs;

15 (3) "Surviving spouse", a spouse, who has not remarried, of a public safety officer.

16 2. For all tax years beginning on or after January 1, 2008, a surviving spouse shall be  
17 allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax  
18 imposed by sections 143.191 to 143.265, in an amount equal to the total amount of the property  
19 taxes on the surviving spouse's homestead paid during the tax year for which the credit is claimed.  
20 A surviving spouse may claim the credit authorized under this section for each tax year beginning  
21 the year of death of the public safety officer spouse until the tax year in which the surviving spouse  
22 remarries. No credit shall be allowed for the tax year in which the surviving spouse remarries. If  
23 the amount allowable as a credit exceeds the income tax reduced by other credits, then the excess  
24 shall be considered an overpayment of the income tax.

25 3. The department of revenue shall promulgate rules to implement the provisions of this  
26 section.

27 4. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
28 under the authority delegated in this section shall become effective only if it complies with and is  
29 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
30 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to  
31 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
32 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
33 August 28, 2007, shall be invalid and void.

34 5. Pursuant to section 23.253 of the Missouri sunset act:

35 (1) The program authorized under this section shall expire on December 31, [2019] 2026,  
36 unless reauthorized by the general assembly; and

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

1           (2) This section shall terminate on September first of the calendar year immediately  
2 following the calendar year in which the program authorized under this section is sunset; and

3           (3) The provisions of this subsection shall not be construed to limit or in any way impair the  
4 department's ability to redeem tax credits authorized on or before the date the program authorized  
5 under this section expires or a taxpayer's ability to redeem such tax credits."; and

6  
7 Further amend said bill by amending the title, enacting clause, and intersectional references  
8 accordingly.