

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 after all of said section and line the following:

3
4 "135.010. As used in sections 135.010 to 135.030 the following words and terms mean:

5 (1) "Claimant", a person or persons claiming a credit under sections 135.010 to 135.030. If
6 the persons are eligible to file a joint federal income tax return and reside at the same address at any
7 time during the taxable year, then the credit may only be allowed if claimed on a combined Missouri
8 income tax return or a combined claim return reporting their combined incomes and property taxes.
9 A claimant shall not be allowed a property tax credit unless the claimant or spouse has attained the
10 age of sixty-five on or before the last day of the calendar year and the claimant or spouse was a
11 resident of Missouri for the entire year, or the claimant or spouse is a veteran of any branch of the
12 Armed Forces of the United States or this state who became [~~one hundred~~] fifty percent or more
13 disabled as a result of such service, or the claimant or spouse is disabled as defined in subdivision
14 (2) of this section, and such claimant or spouse provides proof of such disability in such form and
15 manner, and at such times, as the director of revenue may require, or if the claimant has reached the
16 age of sixty on or before the last day of the calendar year and such claimant received surviving
17 spouse Social Security benefits during the calendar year and the claimant provides proof, as
18 required by the director of revenue, that the claimant received surviving spouse Social Security
19 benefits during the calendar year for which the credit will be claimed. A claimant shall not be
20 allowed a property tax credit if the claimant filed a valid claim for a credit under section 137.106 in
21 the year following the year for which the property tax credit is claimed. The residency requirement
22 shall be deemed to have been fulfilled for the purpose of determining the eligibility of a surviving
23 spouse for a property tax credit if a person of the age of sixty-five years or older who would have
24 otherwise met the requirements for a property tax credit dies before the last day of the calendar year.
25 The residency requirement shall also be deemed to have been fulfilled for the purpose of
26 determining the eligibility of a claimant who would have otherwise met the requirements for a
27 property tax credit but who dies before the last day of the calendar year;

28 (2) "Disabled", the inability to engage in any substantial gainful activity by reason of any
29 medically determinable physical or mental impairment which can be expected to result in death or
30 which has lasted or can be expected to last for a continuous period of not less than twelve months.
31 A claimant shall not be required to be gainfully employed prior to such disability to qualify for a
32 property tax credit;

33 (3) "Gross rent", amount paid by a claimant to a landlord for the rental, at arm's length, of a
34 homestead during the calendar year, exclusive of charges for health and personal care services and
35 food furnished as part of the rental agreement, whether or not expressly set out in the rental
36 agreement. If the director of revenue determines that the landlord and tenant have not dealt at arm's

Action Taken _____ Date _____

1 length, and that the gross rent is excessive, then he shall determine the gross rent based upon a
 2 reasonable amount of rent. Gross rent shall be deemed to be paid only if actually paid prior to the
 3 date a return is filed. The director of revenue may prescribe regulations requiring a return of
 4 information by a landlord receiving rent, certifying for a calendar year the amount of gross rent
 5 received from a tenant claiming a property tax credit and shall, by regulation, provide a method for
 6 certification by the claimant of the amount of gross rent paid for any calendar year for which a
 7 claim is made. The regulations authorized by this subdivision may require a landlord or a tenant or
 8 both to provide data relating to health and personal care services and to food. Neither a landlord nor
 9 a tenant may be required to provide data relating to utilities, furniture, home furnishings or
 10 appliances;

11 (4) "Homestead", the dwelling in Missouri owned or rented by the claimant and not to
 12 exceed five acres of land surrounding it as is reasonably necessary for use of the dwelling as a
 13 home. It may consist of part of a multidwelling or multipurpose building and part of the land upon
 14 which it is built. "Owned" includes a vendee in possession under a land contract and one or more
 15 tenants by the entireties, joint tenants, or tenants in common and includes a claimant actually in
 16 possession if he was the immediate former owner of record, if a lineal descendant is presently the
 17 owner of record, and if the claimant actually pays all taxes upon the property. It may include a
 18 mobile home;

19 (5) "Income", Missouri adjusted gross income as defined in section 143.121 less two
 20 thousand dollars, or in the case of a homestead owned and occupied, for the entire year, by the
 21 claimant, less four thousand dollars as an exemption for the claimant's spouse residing at the same
 22 address, and increased, where necessary, to reflect the following:

23 (a) Social Security, railroad retirement, and veterans payments and benefits unless the
 24 claimant is a [~~one hundred~~] fifty percent or more service-connected, disabled veteran or a spouse of
 25 a [~~one hundred~~] fifty percent or more service-connected, disabled veteran. The [~~one hundred~~] fifty
 26 percent or more service-connected disabled veteran shall not be required to list veterans payments
 27 and benefits;

28 (b) The total amount of all other public and private pensions and annuities;

29 (c) Public relief, public assistance, and unemployment benefits received in cash, other than
 30 benefits received under this chapter;

31 (d) No deduction being allowed for losses not incurred in a trade or business;

32 (e) Interest on the obligations of the United States, any state, or any of their subdivisions
 33 and instrumentalities;

34 (6) "Property taxes accrued", property taxes paid, exclusive of special assessments,
 35 penalties, interest, and charges for service levied on a claimant's homestead in any calendar year.
 36 Property taxes shall qualify for the credit only if actually paid prior to the date a return is filed. The
 37 director of revenue shall require a tax receipt or other proof of property tax payment. If a
 38 homestead is owned only partially by claimant, then "property taxes accrued" is that part of property
 39 taxes levied on the homestead which was actually paid by the claimant. For purposes of this
 40 subdivision, property taxes are "levied" when the tax roll is delivered to the director of revenue for
 41 collection. If a claimant owns a homestead part of the preceding calendar year and rents it or a
 42 different homestead for part of the same year, "property taxes accrued" means only taxes levied on
 43 the homestead both owned and occupied by the claimant, multiplied by the percentage of twelve
 44 months that such property was owned and occupied as the homestead of the claimant during the
 45 year. When a claimant owns and occupies two or more different homesteads in the same calendar
 46 year, property taxes accrued shall be the sum of taxes allocable to those several properties occupied
 47 by the claimant as a homestead for the year. If a homestead is an integral part of a larger unit such
 48 as a farm, or multipurpose or multidwelling building, property taxes accrued shall be that

1 percentage of the total property taxes accrued as the value of the homestead is of the total value.
2 For purposes of this subdivision "unit" refers to the parcel of property covered by a single tax
3 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 by amending the title, enacting clause, and intersectional references
8 accordingly.