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

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

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

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

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

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

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

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

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

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

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

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

For purposes of this subdivision "unit" refers to the parcel of property covered by a single tax
statement of which the homestead is a part;

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

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