

SECOND REGULAR SESSION

HOUSE BILL NO. 1241

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LAVENDER.

4887H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 33.080, 135.025, and 135.030, RSMo, and to enact in lieu thereof three new sections relating to the management of state revenues, with penalty provisions and an emergency clause for certain sections.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 33.080, 135.025, and 135.030, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 33.080, 135.025, and 135.030, to read as follows:

33.080. 1. All fees, funds and moneys from whatsoever source received by any department, board, bureau, commission, institution, official or agency of the state government by virtue of any law or rule or regulation made in accordance with any law, excluding all funds received and disbursed by the state on behalf of counties and cities, towns and villages shall, by the official authorized to receive same, and at stated intervals of not more than thirty days, be placed in the state treasury to the credit of the particular purpose or fund for which collected, and shall be subject to appropriation by the general assembly for the particular purpose or fund for which collected during the biennium in which collected and appropriated. The unexpended balance remaining in all such funds (except such unexpended balance as may remain in any fund authorized, collected and expended by virtue of the provisions of the constitution of this state) shall at the end of the biennium and after all warrants on same have been discharged and the appropriation thereof has lapsed, be transferred and placed to the credit of the general revenue fund of the state by the state treasurer. Any official or any person who shall willfully fail to comply with any of the provisions of this section, and any person who shall willfully violate any provision hereof, shall be deemed guilty of a misdemeanor; provided, that all such money

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 received by the curators of the University of Missouri except those funds required by law or by
17 instrument granting the same to be paid into the seminary fund of the state, is excepted herefrom,
18 and in the case of other state educational institutions there is excepted herefrom, gifts or trust
19 funds from whatever source; appropriations; gifts or grants from the federal government, private
20 organizations and individuals; funds for or from student activities; farm or housing activities; and
21 other funds from which the whole or some part thereof may be liable to be repaid to the person
22 contributing the same; and hospital fees. All of the above excepted funds shall be reported in
23 detail quarterly to the governor and biennially to the general assembly.

24 2. Notwithstanding any provision of law to the contrary concerning the transfer of funds,
25 ten million dollars shall be transferred from the insurance dedicated fund established under
26 section 374.150, and placed to the credit of the rebuild damaged infrastructure fund created in
27 section 33.295 on July 1, 2013.

28 **3. Notwithstanding any provision of law to the contrary concerning the funds listed**
29 **under this subsection, the state treasurer shall transfer and place to the credit of the**
30 **Missouri senior services protection fund established under section 208.1050 the amount**
31 **specified from each fund listed under this subsection after the effective date of this section**
32 **and before July 1, 2018. The funds subject to this subsection and the amount of each**
33 **transfer are:**

34 **(1) The department of health and senior services - federal and other fund, eight**
35 **million dollars;**

36 **(2) The Title XIX fund established under section 208.170, eight million dollars;**

37 **(3) The nursing facility quality of care fund established under section 198.018, two**
38 **million dollars;**

39 **(4) The Missouri public health services fund established under section 192.900, two**
40 **million dollars; and**

41 **(5) The Missouri public health services fund, two million dollars.**

42 **4. Notwithstanding any provision of law to the contrary concerning the funds listed**
43 **under this subsection, the state treasurer shall transfer and place to the credit of the**
44 **Missouri Rx plan fund established under section 208.794 the amount specified from each**
45 **fund listed under this subsection after the effective date of this section and before July 1,**
46 **2018. The funds subject to this subsection and the amount of each transfer are:**

47 **(1) The third party liability collections fund, three million dollars; and**

48 **(2) The mental health earnings fund, three million dollars.**

135.025. The property taxes accrued and rent constituting property taxes accrued on each
2 return shall be totaled. [~~This total, up to seven hundred fifty dollars in rent constituting property~~

3 ~~taxes actually paid or eleven hundred thousand dollars in actual property tax paid,]~~ The
 4 **following totals** shall be used in determining the property tax credit:

5 **(1) For tax years ending before January 1, 2019, up to seven hundred fifty dollars**
 6 **in rent constituting property taxes actually paid or eleven hundred dollars in actual**
 7 **property tax paid; and**

8 **(2) For tax years beginning on or after January 1, 2019, up to six hundred fifty**
 9 **dollars in rent constituting property taxes actually paid or one thousand dollars in actual**
 10 **property tax paid.**

11

12 The director of revenue shall prescribe regulations providing for allocations where part of a
 13 claimant's homestead is rented to another or used for nondwelling purposes or where a
 14 homestead is owned or rented or used as a dwelling for part of a year.

135.030. 1. As used in this section:

2 (1) The term "maximum upper limit" shall, for each calendar year after December 31,
 3 1997, but before calendar year 2008, be the sum of twenty-five thousand dollars. For all calendar
 4 years beginning on or after January 1, 2008, the maximum upper limit shall be the sum of
 5 twenty-seven thousand five hundred dollars. In the case of a homestead owned and occupied for
 6 the entire year by the claimant, the maximum upper limit shall be the sum of thirty thousand
 7 dollars;

8 (2) The term "minimum base" shall, for each calendar year after December 31, 1997, but
 9 before calendar year 2008, be the sum of thirteen thousand dollars. For all calendar years
 10 beginning on or after January 1, 2008, the minimum base shall be the sum of fourteen thousand
 11 three hundred dollars.

12 2. If the income on a return is equal to or less than the maximum upper limit for the
 13 calendar year for which the return is filed, the property tax credit shall be determined from a table
 14 of credits based upon the amount by which the total property tax described in section 135.025
 15 exceeds the percent of income in the following ~~[list]~~ lists:

16 **(1) For tax years ending before January 1, 2019:**

17 If the income on the return is:

The percent is:

18 Not over the minimum base

0 percent with credit not to exceed \$1,100 in
 actual property tax or rent equivalent paid
 up to \$750

19 Over the minimum base but not over the
 20 maximum upper limit

1/16 percent accumulative per \$300 from 0
 percent to 4 percent.

21 **(2) For tax years beginning on or after January 1, 2019:**

22 If the income on the return is: The percent is:

23	Not over the minimum base	0 percent with credit not to exceed \$1,000 in actual property tax or rent equivalent paid up to \$650
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24	Over the minimum base but not over the	1/16 percent accumulative per \$300 from
25	maximum upper limit	0 percent to 4 percent.

26 The director of revenue shall prescribe a table based upon the preceding sentences. The property
27 tax shall be in increments of twenty-five dollars and the income in increments of three hundred
28 dollars. The credit shall be the amount rounded to the nearest whole dollar computed on the
29 basis of the property tax and income at the midpoints of each increment. As used in this
30 subsection, the term "accumulative" means an increase by continuous or repeated application of
31 the percent to the income increment at each three hundred dollar level.

3. Notwithstanding subsection 4 of section 32.057, the department of revenue or any duly authorized employee or agent shall determine whether any taxpayer filing a report or return with the department of revenue who has not applied for the credit allowed pursuant to section 135.020 may qualify for the credit, and shall notify any qualified claimant of the claimant's potential eligibility, where the department determines such potential eligibility exists.

Section B. Because immediate action is necessary to ensure funding is available for
2 programs that provide for the health and welfare of senior citizens of this state, the repeal and
3 reenactment of section 33.080 of this act is deemed necessary for the immediate preservation of
4 the public health, welfare, peace, and safety and is hereby declared to be an emergency act within
5 the meaning of the constitution, and the repeal and reenactment of section 33.080 of this act shall
6 be in full force and effect upon this act's passage and approval.

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