

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 25, Page 1, Section
2 A, Line 2, by inserting after all of said section and line the following:

3
4 "137.1050. 1. For the purposes of this section, the following terms shall mean:

5 (1) "Eligible credit amount", the difference between an eligible taxpayer's real property tax
6 liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on
7 such homestead in the year that the taxpayer became an eligible taxpayer;

8 (2) "Eligible taxpayer", a Missouri resident who:

9 (a) Is eligible for Social Security retirement benefits;

10 (b) Is an owner of record of a homestead or has a legal or equitable interest in such property
11 as evidenced by a written instrument; and

12 (c) Is liable for the payment of real property taxes on such homestead;

13 (3) "Homestead", real property actually occupied by an eligible taxpayer as the primary
14 residence. An eligible taxpayer shall not claim more than one primary residence;

15 (4) "Real property tax liability", the amount of revenue derived from the tax imposed on an
16 eligible taxpayer's homestead that is:

17 (a) Collected by the county in which such eligible taxpayer's homestead is located; and

18 (b) Available under state law for appropriation by such county in such county's annual
19 budget for county expenditures.

20 2. Any county authorized to impose a property tax may grant a property tax credit to eligible
21 taxpayers residing in such county in an amount equal to the taxpayer's eligible credit amount,
22 provided that:

23 (1) Such county adopts an ordinance authorizing such credit; or

24 (2) (a) A petition in support of a referendum on such a credit is signed by at least five
25 percent of the registered voters of such county voting in the last gubernatorial election and the
26 petition is delivered to the governing body of the county, which shall subsequently hold a
27 referendum on such credit.

28 (b) The ballot of submission for the question submitted to the voters pursuant to paragraph
29 (a) of this subdivision shall be in substantially the following form:

Shall the County of _____ exempt senior citizens from increases in the

Action Taken _____ Date _____

property tax liability due on such seniors citizens' primary residence?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the credit shall be in effect.

3. A county granting an exemption pursuant to this section shall apply such exemption when calculating the eligible taxpayer's property tax liability for the tax year. The amount of the credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.

4. For the purposes of calculating property tax levies pursuant to section 137.073, the total amount of credits authorized by a county pursuant to this section shall be considered tax revenue, as such term is defined in section 137.073, actually received by the county."; and

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