FIRST REGULAR SESSION

HOUSE BILL NO. 1351

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TERRY.

2585H.01I DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 135.010, 135.025, and 135.030, RSMo, and to enact in lieu thereof five new sections relating to property tax credits.

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

Section A. Sections 135.010, 135.025, and 135.030, RSMo, are repealed and five new sections enacted in lieu thereof, to be known as sections 135.010, 135.025, 135.030, 137.104, and 137.107, to read as follows:

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 percent 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

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.

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 entireties, 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 **for all calendar years ending on or before December 31, 2023**, 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 **for all calendar years ending on or before December 31, 2023**, **or for all calendar years beginning on or after January 1, 2024, less two thousand eight hundred dollars, or in the case of a homestead owned and occupied, for the entire year, by the claimant, less five thousand eight hundred 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 percent service-connected, disabled veteran or a spouse of a one hundred percent service-connected, disabled veteran. The one hundred percent 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.

135.025. The property taxes accrued and rent constituting property taxes accrued on each return shall be totaled. This total, up to seven hundred fifty dollars in rent constituting property taxes actually paid or eleven hundred dollars in actual property tax paid, shall be used in determining the property tax credit**, for all calendar years ending on or before December 31, 2023**. **For all calendar years beginning on or after January 1, 2024, this total, up to one thousand fifty-five dollars in rent constituting property taxes actually paid or one thousand five hundred fifty dollars in actual property tax paid, shall be used in determining the property tax credit. Beginning January 1, 2025, the property tax credit totals under this section shall be increased annually for inflation based on the percentage increase in the Federal Poverty Level, as defined and officially recorded by the United States Department of Health and Human Services or its successor agency.** The director of revenue shall prescribe regulations providing for allocations where part of a claimant's homestead is rented to another or used for nondwelling purposes or where a homestead is owned or rented or used as a dwelling for part of a year.

135.030. 1. As used in this section:

(1) The term "maximum upper limit" shall, for each calendar year after December 31, 1997, but before calendar year 2008, be the sum of twenty-five thousand dollars. For all calendar years beginning on or after January 1, 2008, **but ending on or before December 31, 2023,** the maximum upper limit shall be the sum of twenty-seven thousand five hundred dollars. In the case of a homestead owned and occupied for the entire year by the claimant, **for all calendar years ending on or before December 31, 2023,** the maximum upper limit shall be the sum of thirty thousand dollars**. For all calendar years beginning on or after January 1, 2024, the maximum upper limit shall be the sum of thirty-eight thousand two hundred dollars or in the case of a homestead owned and occupied for the entire year by the claimant, the maximum upper limit shall be the sum of forty-two thousand two hundred dollars. Beginning January 1, 2025, the maximum upper limits shall be increased annually for inflation based on the percentage increase in the Federal Poverty Level, as defined and officially recorded by the United States Department of Health and Human Services or its successor agency**;

(2) The term "minimum base" shall, for each calendar year after December 31, 1997, but before calendar year 2008, be the sum of thirteen thousand dollars. For all calendar years

beginning on or after January 1, 2008, the minimum base shall be the sum of fourteen thousand three hundred dollars.

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

If the income on the return is:	The percent is:
Not over the minimum base	**For all calendar years ending on or before December 31, 2023,** 0 percent with credit not to exceed $1,100 in actual property tax or rent equivalent paid up to $750 **and for all calendar years beginning on or after January 1, 2024, 0 percent with credit not to exceed $1,550 in actual property tax or rent equivalent paid up to $1,055, as adjusted for inflation.**
Over the minimum base but not over the maximum upper limit	**For all calendar years ending on or before December 31, 2023,** 1/16 percent accumulative per $300 from 0 percent to 4 percent **and for all calendar years beginning on or after January 1, 2024, 1/16 percent accumulative per $495 from 0 percent to 4 percent, as adjusted for inflation**.

The director of revenue shall prescribe a table based upon **[**~~the preceding sentences~~**]** **subdivision (1) of this subsection**. The property tax shall be in increments of twenty-five dollars and the income in increments of three hundred dollars**, for all calendar years ending on or before December 31, 2023**. **For all calendar years beginning on or after January 1, 2024, the property tax shall be in increments of twenty-five dollars and the income in increments of four hundred ninety-five dollars.** The credit shall be the amount rounded to the nearest whole dollar computed on the basis of the property tax and income at the midpoints of each increment. As used in this subsection, the term "accumulative" means an increase by continuous or repeated application of the percent to the income increment at each three hundred dollar level **for all calendar years ending on or before December 31, 2023, or at each four hundred ninety-five dollar level for all calendar years beginning on or after January 1, 2024**.

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.

137.104. 1. As used in this section, the following terms mean:

(1) "Commission", the state tax commission;

(2) "Eligible owner", an individual who:

(a) Has reached the age of sixty-five years as of January first of the determining odd-numbered year;

(b) Is the owner of record of the residential real property used as a homestead or has a legal or equitable interest in the residential real property used as a homestead as evidence by a written instrument;

(c) Is liable for the payment of real property taxes on the residential real property used as a homestead; and

(d) Has a total household income of one hundred twenty-five thousand dollars, as adjusted in each successive calendar year by the incremental increase in the general price level, as defined under Article X, Section 17 of the Constitution of Missouri;

(3) "Homestead", the residential real property that is used as a primary residence and the adjacent real property not to exceed five acres of land as is reasonably necessary for use of the residence as a dwelling home;

(4) "Income", federal adjusted gross income.

2. In addition to all other exemptions authorized under Article X, Section 6 of the Constitution of Missouri or otherwise authorized by law, and as authorized under Article X, Section 6(a) of the Constitution of Missouri, for all tax years beginning on or after January 1, 2024, for an eligible owner, as defined under this section, an annual exemption is granted for property that is used as a homestead equal to one hundred percent of the tax assessed on the homestead.

3. The amount of property taxes that an owner is exempted from paying as a result of the annual exemption under this section shall become due and payable upon the death of the owner or upon the sale of the homestead by the owner.

4. The exemption and determination of eligibility under this section applies for tax years beginning on or after January 1, 2024. The claim for an exemption shall not be transferred or assigned. The exemption granted under this section shall be applied after any other such property tax relief or other tax credits under this chapter or chapter 135 are applied and no refunds of such property tax credits shall be issued to any eligible owner who claims an exemption under this section.

5. (1) Except as otherwise provided in this subsection, each eligible owner who has been granted an exemption under this section shall reapply on an annual basis. A taxpayer shall apply for the exemption by filing an application during the application period in effect for the county of his or her residence. The assessor or chief county assessment officer may determine the eligibility of residential property to receive the exemption provided by this section by application, visual inspection, questionnaire, or other reasonable methods. The determination shall be made in accordance with guidelines established by the department.

(2) If the person qualifying for the exemption does not occupy the qualified residence as of January first of the tax year, the exemption granted under this section shall be prorated on a monthly basis. The prorated exemption shall apply beginning with the first complete month in which the person occupies the qualified residence.

6. The exemption granted under this section shall not affect the process of setting the tax rate as required under Article X, Section 22 of the Constitution of Missouri and section 137.073 in any prior, current, or subsequent tax year.

7. (1) The commission may promulgate all necessary rules and regulations for the administration of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2023, shall be invalid and void.

(2) No rule promulgated by the department shall in any way adversely impact, interrupt, or interfere with the performance of the required statutory duties of any county elected official including, but not limited to, the county collector, when performing such duties as deemed necessary for the purposes of this section and the distribution of all other real and personal property taxes.

8. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically sunset December thirty-first six years after the effective date of this section unless reauthorized by an act of the general assembly;

(2) If such program is reauthorized, the program authorized under this section shall automatically sunset December thirty-first twelve years after the effective date of the reauthorization of this section; and

(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset.

137.107. 1. This section may be known and may be cited as "The Missouri Homestead Preservation Act".

2. As used in this section, the following terms shall mean:

(1) "Department", the department of revenue;

(2) "Director", the director of the department of revenue;

(3) "Disabled", as such term is defined in section 135.010;

(4) "Eligible owner":

(a) Any individual owner of property who:

a. Is sixty-five years of age or older as of January first of the tax year in which the individual is claiming the credit authorized under this section or who is disabled; and

b. Had an income of less than or equal to the maximum upper limit in the year prior to completing an application under this section;

(b) In the case of a married couple owning property either jointly or as tenants by the entirety, or in the case of a married couple where only one spouse owns the property, such couple shall be considered an "eligible owner" if:

a. Both spouses have reached sixty-five years of age;

b. One spouse is disabled, or if one spouse is sixty-five years or age or older and the other spouse is sixty years of age or older; and

c. The combined income of the couple in the year prior to completing an application under this section did not exceed the maximum upper limit;

(c) In the case of joint ownership by unmarried persons or ownership by tenancy in common by two or more unmarried persons, such owners shall be considered an "eligible owner" if each person with an ownership interest individually satisfies the eligibility requirements for an individual eligible owner under this subdivision and the combined income of all individuals with an interest in the property is less than or equal to the maximum upper limit in the year immediately prior to completing an application under this section. If any individual with an ownership interest in the property fails to

satisfy the eligibility requirements of an individual eligible owner or if the combined income of all individuals with interest in the property exceeds the maximum upper limit, no individuals with an ownership interest in such property shall be deemed an "eligible owners" regardless of whether any such individuals could otherwise meet the eligibility requirements; or

(d) In the case of property held in trust, the "eligible owner" and recipient of the tax credit shall be the trust itself; provided, however, that the previous owner of the homestead or the previous owner's spouse:

a. Is the settlor of the trust with respect to the homestead;

b. Currently resides in such homestead; and

c. Would have satisfied the age, ownership, and maximum upper limit requirements for income as defined in this subdivision, but for the transfer of such property;

No individual shall be an "eligible owner" if the individual has not paid the individual's property tax liability, if any, in full by the payment due date in any of the three most recent prior tax years, except that a late payment of a property tax liability in any prior year shall not disqualify a potential eligible owner if such individual paid in full the tax liability and any and all penalties, additions, and interest that arose as a result of such late payment. No individual shall be an "eligible owner" if such person filed a valid claim for the property tax relief credit under sections 135.010 to 135.035;

(5) "Homestead", the same meaning given to such term under section 135.010, except as otherwise provided in this section. No property shall be considered a "homestead" if such property has been improved since the most recent annual assessment by more than five percent of its previously assessed value, except where an eligible owner of the property has made such improvements to accommodate a disabled person;

(6) "Homestead exemption limit", a percentage increase, rounded to the nearest hundredth of a percent, that is equal to the percentage increase in tax liability, not including improvements, of a homestead from one tax year to the next, that exceeds a certain percentage set under subsection 7 of this section. The homestead exemption limit shall be based on the increase in tax liability from two years prior to application to the year immediately prior to application;

(7) "Income", federal adjusted gross income, except that in the case of ownership of the homestead by trust, the income of the settlor applicant shall be imputed to the income of the trust for purposes of determining eligibility with respect to the maximum upper limit;

(8) "Maximum upper limit", the income sum of seventy thousand dollars for the 2005 calendar year, increased each successive calendar year by the incremental increase in the general price level, as defined under Article X, Section 17 of the Constitution of Missouri.

3. For all tax years beginning on or after January 1, 2024, under Article X, Section 6(a) of the Constitution of Missouri, if in the most recent prior tax year, the property tax liability on any parcel of subclass (1) real property increased by more than the homestead exemption limit, without regard for any prior credit received due to the provisions of this section, any eligible owner of the property shall receive a homestead exemption credit to be applied toward the current tax year property tax liability to offset the prior year increase in tax liability that exceeds the homestead exemption limit, except as eligibility for the credit is limited by the provisions of this section. The amount of the credit shall be listed separately on each taxpayer's tax bill for the current tax year or on a document enclosed with the taxpayer's bill. The homestead exemption credit shall not affect the process of setting the tax rate as required under Article X, Section 22 of the Constitution of Missouri and section 137.073 in any prior, current, or subsequent tax year.

4. Any potential eligible owner may apply for the homestead exemption credit by completing an application. Applications shall be completed not earlier than April first and not later than October fifteenth of any tax year in order for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the homestead exemption credit application is completed. The application shall be on forms provided by the department. Forms shall be made available on the department's website and at all permanent branch offices and all full-time, temporary, and fee offices maintained by the department of revenue. On such applications, the applicant shall attest under penalty of perjury:

(1) To the applicant's age;

(2) That the applicant's prior year income was less than the maximum upper limit;

(3) To the address of the homestead property; and

(4) That any improvements made to the homestead, not made to accommodate a disabled person, did not total more than five percent of the assessed value of the homestead for the most recent prior tax year.

The applicant shall also include with the application copies of receipts indicating payment of property tax by the applicant for the homestead property for the three most recent prior tax years.

5. Each applicant shall submit the application to the department not later than October fifteenth of each year for the taxpayer to be eligible for the homestead exemption credit in the tax year next following the calendar year in which the application was submitted.

6. Upon receipt of the applications, the department shall calculate the tax liability, verify compliance with the maximum income limit, verify the ages of the applicants, and make adjustments to these numbers as necessary on the applications. The department shall disallow any application if the applicant also has filed a valid application for the property tax credit authorized under sections 135.010 to 135.035. Once adjusted tax liability, age, and income are verified, the director shall determine eligibility for the credit and provide a list of all verified eligible owners to the county assessors, or county clerks in counties with a township form of government notwithstanding section 32.057, not later than December fifteenth of each year. Not later than the following January fifteenth, the county assessors shall provide a list to the department of any verified eligible owners who made improvements not for accommodation of a disability to the homestead and the dollar amount of the assessed value of such improvements. If the dollar amount of the assessed value of such improvements totals more than five percent of the assessed value from the most recent prior tax year, such eligible owners shall be disqualified from receiving the credit in the current tax year.

7. The director shall calculate the level of appropriation necessary to set the homestead exemption limit for the homesteads of all verified eligible owners at five percent when based on a year of general reassessment or at two and one-half percent when based on a year without general reassessment. The director shall provide such calculation to the speaker of the house of representatives, the president pro tempore of the senate, and the director of the office of budget and planning in the office of administration not later than January thirty-first of each year.

8. If, in any given year, the general assembly makes an appropriation for the funding of the homestead exemption credit that is signed by the governor, the director shall determine the apportionment percentage to set the homestead exemption limit by apportioning the appropriation among all eligible applicants on a percentage basis, so that the total amount of all credits applied for in a given year is the denominator and the amount of an applicant's credit applied for in a given year is the numerator. If no appropriation is made by the general assembly during any tax year or no funds are actually distributed pursuant to any appropriation therefor, no homestead preservation credit shall apply in such year.

9. After determining the apportionment percentage, the director shall calculate the credit to be associated with each verified eligible owner's homestead, if any. The director shall send a list of those eligible owners who are to receive the homestead exemption credit, including the amount of each credit, the certified parcel number of the homestead, and the address of the homestead property, to the county collectors, or county clerks in counties with a township form of government notwithstanding section 32.057, not later than August thirty-first. Pursuant to such calculation, the director shall instruct the state treasurer to distribute the appropriation to the county collector's fund of each county or the treasurer ex officio collector's fund in counties with a township form of government, where recipients of the homestead exemption credit are located, in such amounts as would exactly offset each homestead exemption credit being issued. In no case shall a political subdivision receive, as a result of appropriations, more moneys than it would have received absent the provisions of this section. At the direction of the county collector or the treasurer ex officio collector in counties with a township form of government, funds may be deposited in the county collector's fund of a county or the treasurer ex officio collector's fund or may be sent by mail to the county collector, or the treasurer ex officio collector in counties with a township form of government, not later than October first in any year a homestead exemption credit is appropriated as a result of this section and shall be distributed as moneys in such funds are commonly distributed from other property tax revenues by the county collector, or the treasurer ex officio collector of the county in counties with a township form of government, in such amounts as would exactly offset each homestead exemption credit being issued.

10. In the event that an eligible owner dies or transfers ownership of the property after the homestead exemption limit has been set in any given year, but before January first of the year in which the credit would otherwise be applied, the credit shall be void and any corresponding moneys shall lapse to the state to be credited to the general revenue fund. In the event the county collector, or the treasurer ex officio collector of the county in counties with a township form of government, determines prior to issuing the credit that the individual is not an eligible owner because the individual did not pay his or her property tax liability in full for the most recent prior three years, the credit shall be void and any corresponding moneys shall lapse to the state to be credited to the general revenue fund.

11. Any rule promulgated by the department shall in no way impact, affect, interrupt, or interfere with the performance of the required statutory duties of any county elected official, more particularly including the county collector when

performing such duties as deemed necessary for the distribution of any homestead appropriation and the distribution of all other real and personal property taxes.

12. The department may promulgate all necessary rules and regulations for the administration of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2023, shall be invalid and void.

13. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically sunset December thirty-first, six years after the effective date of this section unless reauthorized by an act of the general assembly;

(2) If such program is reauthorized, the program authorized under this section shall automatically sunset December thirty-first, twelve years after the effective date of the reauthorization of this section;

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

(4) The termination of the program as described in this subsection shall not be construed to preclude any qualified taxpayer who claims any benefit under any program that is sunset under this subsection from claiming such benefit for all allowable activities related to such claim that were completed before the program was sunset or to eliminate any responsibility of the department to verify the continued eligibility of qualified individuals receiving tax credits and to enforce other requirements of law that applied before the program was sunset.

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