

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 2432, 2482 & 2543, Page 1, Section
2 137.1050, Line 2, by deleting the phrase "the difference between" and inserting in lieu thereof the
3 phrase "~~[the difference between]~~ except as defined in subsection 5 of this section,"; and
4

5 Further amend said bill, page, and section, Line 4, by deleting the phrase "minus the real property
6 liability on" and inserting in lieu thereof the following:
7

8 "~~[minus the real property liability on]~~ shall be equal to the difference between all current taxes
9 levied on an eligible taxpayer's current assessed value of the taxpayer's homestead for a given year
10 minus all current taxes levied on the assessed value of"; and
11

12 Further amend said bill and section, Page 2, Line 20, by inserting after the word "authorized" the
13 phrase "and the taxpayer makes a complete application for said credit for the tax year"; and
14

15 Further amend said bill, page, and section, Line 22, by inserting after the word "subsection" the
16 phrase "and the taxpayer makes a complete application for said credit for the tax year"; and
17

18 Further amend said bill, page, and section, Lines 24-25, by deleting all of said lines and inserting in
19 lieu thereof the following:
20

21 "Except for any credit exemptions defined in subsection 5 of this section, if in any tax year
22 subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's assessed value of real
23 property tax liability is lower than the assessed value in the initial credit year,"; and
24

25 Further amend said bill, page, and section, Line 29, by deleting the phrase "(1) Any county
26 authorized to impose a property tax" and inserting in lieu thereof the phrase "Any county
27 [~~authorized to impose a property tax~~]"; and
28

29 Further amend said bill, page, and section, Lines 49-52, by deleting all of said line and inserting in
30 lieu thereof the following:
31

32 "favor of the proposal, then the [~~credit shall be in effect.~~] governing body of such county shall adopt
33 an ordinance authorizing such credit."; and
34

35 Further amend said bill and section, Page 3, Line 56, by inserting after the word "collector." the
36 following:

Action Taken _____ Date _____

1
2 "The county shall require each eligible taxpayer to make an application for a tax credit authorized
3 under this section and certify under penalty of perjury of law that the taxpayer meets all
4 requirements of an "eligible taxpayer" as defined in this section."; and
5

6 Further amend said bill, page, and section, Lines 61-68, by deleting all of said lines and inserting in
7 lieu thereof the following:
8

9 ~~"[4. For the purposes of calculating property tax levies pursuant to section 137.073, the total~~
10 ~~amount of credits authorized by a county pursuant to this section shall be considered tax revenue, as~~
11 ~~such term is defined in section 137.073, actually received by the county] 4. Nothing in this section~~
12 ~~shall be construed as to prevent an eligible taxpayer from appealing an assessment.~~

13 5. (1) If an increase of the assessed valuation of an eligible taxpayer's homestead increases
14 as a result of new construction or improvements, the assessed value used to determine the eligible
15 credit amount shall reset the eligible taxpayer's initial credit year to the assessed value for the tax
16 year such new construction or improvements were made.

17 (2) If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which the
18 eligible taxpayer did not owe real property tax in the taxpayer's initial credit year, the real property
19 tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax
20 liability owed to the annexing taxing jurisdiction.

21 (3) Nothing in this section shall be construed to relieve a taxpayer of the obligation to pay
22 the tax liability levied for:

23 (a) The state blind pension fund; or

24 (b) Any tax levied for the payment of voter approved bond indebtedness."; and
25

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