

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2944, Page 1, Section 137.1050, Line
2 3, by inserting after the word "year" the phrase "from all political subdivisions levying a real
3 property tax"; and
4

5 Further amend said bill, page, and section, Line 6, by inserting after the word "older" the phrase
6 "as of January first of the applicable tax year"; and
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8 Further amend said bill, page, and section, Line 8, by deleting all of said line and inserting in lieu
9 thereof the following:
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11 "property as evidenced by a publicly recorded or a verified written instrument including, but not
12 limited to, a trust document in which at least one primary beneficiary is sixty-two years of age or
13 older; and"; and
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15 Further amend said bill and section, Page 2, Lines 25-26, by deleting all of said lines and
16 inserting in lieu thereof the following:
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18 "2. (1) Any county authorized to impose a property tax ~~may~~ shall grant a property tax
19 credit to all eligible taxpayers residing in such county for certain increases to such taxpayer's real
20 property tax liability in an amount equal to the taxpayer's eligible"; and
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22 Further amend said bill, page, and section, Lines 45-49, by deleting all of said lines and inserting
23 in lieu thereof the following:
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25 "3. (1) In a county granting a real property tax credit pursuant to this section, the county
26 and each political subdivision levying a real property tax on an eligible taxpayer's homestead
27 shall apply the county's or political subdivision's proportional amount of such credit when
28 calculating the eligible taxpayer's property tax liability for the tax year. The total amount of the
29 credit and the county's and each political subdivision's proportional amount of the credit shall be
30 noted in actual monetary value on the statement of tax due sent to the eligible taxpayer by the
31 county collector. The county governing body or political subdivision's governing body may
32 adopt reasonable procedures in order to carry out the purposes and intent of this section,
33 provided that neither the county nor a political subdivision shall ~~not~~ adopt any procedure"; and
34

35 Further amend said bill, page, and section, Lines 61-66, by deleting all of said lines and inserting
36 in lieu thereof the following:

Action Taken _____ Date _____

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2 "total amount of credits authorized ~~[by]~~ in a county pursuant to this section shall be considered
3 tax revenue, as such term is defined in section 137.073, actually received by the political
4 subdivision levying such tax.

5 ~~5. [A county granting a tax credit pursuant to this section shall notify each political~~
6 ~~subdivision within such county of the total credit amount applicable to such political subdivision~~
7 ~~by no later than November thirtieth of each year] For purposes of this section, "real property tax"~~
8 ~~includes, but is not limited to, the following levies on an eligible taxpayer's homestead by a~~
9 ~~county or a political subdivision within such county:~~

10 (1) A tax levy for debt service;

11 (2) A tax levy for operating purposes or operating expenses;

12 (3) A tax levy for capital improvements or capital projects;

13 (4) A special assessment or special tax levy; and

14 (5) Any other real property tax levied for any purpose.

15 6. Nothing in this section shall be construed to prevent an eligible taxpayer from
16 appealing an assessment.

17 7. For all tax years beginning on or after the effective date of this section, an"; and
18

19 Further amend said bill and section, Pages 3-5, Lines 78-131, by renumbering subsequent
20 subsections accordingly; and

21
22 Further amend said bill by amending the title, enacting clause, and intersectional references
23 accordingly.