

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
21

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. A note on the statement of tax due shall indicate that it is the responsibility of
32 the taxpayer to notify the county if he or she is no longer eligible for the credit provided under
33 this section. Such ineligibility shall include, but not be limited to, circumstances in which the
34 taxpayer is no longer the owner of record, is no longer liable for the payment of property taxes
35 on the qualifying residence, or no longer occupies the qualifying residence due to death or
36 relocation, or the qualifying residence is no longer such taxpayer's primary residence. Failure to

Action Taken _____ Date _____

1 notify the county governing body of ineligibility may result in penalties described in this section.
 2 The county governing body or political subdivision's governing body may adopt reasonable
 3 procedures in order to carry out the purposes and intent of this section, provided that neither the
 4 county nor a political subdivision shall ~~not~~ adopt any procedure"; and

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 6 Further amend said bill and section, Page 3, Lines 61-66, by deleting all of said lines and
 7 inserting in lieu thereof the following:

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

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

- 17 (1) A tax levy for debt service;
 18 (2) A tax levy for operating purposes or operating expenses;
 19 (3) A tax levy for capital improvements or capital projects;
 20 (4) A special assessment or special tax levy; and
 21 (5) Any other real property tax levied for any purpose.

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

- 24 7. For all tax years beginning on or after the effective date of this section, an"; and
 25

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

28
 29 Further amend said bill by amending the title, enacting clause, and intersectional references
 30 accordingly.