

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2944
103RD GENERAL ASSEMBLY

6569H.02C

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 137.1050, RSMo, and to enact in lieu thereof one new section relating to the senior citizen homestead tax credit.

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

Section A. Section 137.1050, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.1050, to read as follows:

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

- (1) "Eligible credit amount", the difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the eligible taxpayer's initial credit year;
- (2) "Eligible taxpayer", a Missouri resident who:
- (a) Is sixty-two years of age or older;
 - (b) Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
 - (c) Is liable for the payment of real property taxes on such homestead;
- (3) "Homestead", real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence;
- (4) "Initial credit year":
- (a) In the case of a taxpayer that meets all requirements of subdivision (2) of this subsection prior to the year in which a credit is authorized pursuant to subsection 2 of this section, the year in which such credit is authorized;
 - (b) For all other taxpayers, the year in which the taxpayer meets all requirements of subdivision (2) of this subsection.

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.

19 If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's
20 real property tax liability is lower than such liability in the initial credit year, such tax year
21 shall be considered the eligible taxpayer's initial credit year for all subsequent tax years. This
22 provision shall not apply if an eligible taxpayer's real property tax liability is lower than such
23 liability in the taxpayer's initial credit year solely due to a reduction in a property tax levy
24 made pursuant to section 321.554.

25 2. (1) Any county authorized to impose a property tax may grant a property tax credit
26 to eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible
27 credit amount, provided that:

28 (a) Such county adopts an ordinance authorizing such credit; or

29 (b) a. A petition in support of a referendum on such a credit is signed by at least five
30 percent of the registered voters of such county voting in the last gubernatorial election and the
31 petition is delivered to the governing body of the county, which shall subsequently hold a
32 referendum on such credit.

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

35 Shall the County of _____ exempt senior citizens aged 62 and
36 older from increases in the property tax liability due on such
37 senior citizens' primary residence?

38 YES NO

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

42 (2) An ordinance adopted pursuant to paragraph (a) of subdivision (1) of this
43 subsection shall not preclude such ordinance from being amended or superseded by a petition
44 subsequently adopted pursuant to paragraph (b) of subdivision (1) of this subsection.

45 3. (1) A county granting credit pursuant to this section shall apply such credit when
46 calculating the eligible taxpayer's property tax liability for the tax year. The amount of the
47 credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county
48 collector. The county governing body may adopt reasonable procedures in order to carry out
49 the purposes and intent of this section, provided that the county shall not adopt any procedure
50 that limits the definition or scope of eligible credit amount or eligible taxpayer as defined in
51 this section.

52 (2) If an eligible taxpayer makes new construction and improvements to such eligible
53 taxpayer's homestead, the real property tax liability for the taxpayer's initial credit year shall
54 be increased to reflect the real property tax liability attributable to such new construction and
55 improvements.

56 (3) If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which
57 such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit
58 year, then the real property tax liability for the taxpayer's initial credit year shall be increased
59 to reflect the real property tax liability owed to the annexing taxing jurisdiction.

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

63 5. A county granting a tax credit pursuant to this section shall notify each political
64 subdivision within such county of the total credit amount applicable to such political
65 subdivision by no later than November thirtieth of each year.

66 **6. For all tax years beginning on or after the effective date of this section, an**
67 **eligible taxpayer applying for the tax credit authorized under the provisions of this**
68 **section shall not be required to reapply annually. Upon initial qualification under the**
69 **provisions of this section and any additional provisions adopted by the county governing**
70 **body, the eligible taxpayer shall maintain such eligibility without a requirement to**
71 **reapply for qualification each year. The tax credit shall continue to be automatically**
72 **applied to the eligible taxpayer's homestead until the tax year in which the eligible**
73 **taxpayer relocates to another homestead or upon the death of the eligible taxpayer,**
74 **which shall be certified with a copy of the death certificate or notification of the**
75 **relocation within ninety days of the date of either such event. If a credit is granted in**
76 **error due to the failure of the taxpayer to notify the county collector of relocation or**
77 **death, the governing body of the county may remedy the error.**

78 7. The department of health and senior services shall, subject to appropriation
79 by the general assembly, establish and maintain a secure electronic portal accessible to
80 each county, through a county designee authorized to administer or assist in
81 administering any senior citizen property tax credit program authorized under this
82 section for the limited purpose of verifying whether an applicant is deceased. Such
83 portal shall permit authorized county designees to access or query records necessary to
84 determine the death status of applicants in order to ensure the accurate and lawful
85 administration of such tax credit.

86 8. In the event no appropriation is made for the establishment or maintenance of
87 such portal, the department of health and senior services shall, no later than July
88 thirtieth of each year, provide to each county, through its authorized county designee, a
89 report listing all individuals whose deaths were recorded within that county during the
90 period beginning July first of the immediately preceding year and ending June thirtieth
91 of the current year. Such report shall be provided in a format reasonably usable by the

92 county designee for purposes of administering, verifying, and maintaining eligibility for
93 the senior citizen property tax credit.

94 **9.** Each county designee, in furtherance of administering any senior citizen
95 property tax credit eliminating the need for mandatory annual renewal by eligible
96 applicants, shall implement reasonable procedures to determine whether a change of
97 ownership has occurred with respect to any homestead receiving such credit prior to the
98 issuance of property tax statements for the applicable tax year. Such procedures shall
99 conform to applicable local ordinances, administrative processes, and available records,
100 and shall ensure the accurate continuation or removal of such credit based upon
101 eligibility.

102 **10.** Any payment of real or personal property taxes transmitted through the
103 United States Postal Service and postmarked no later than January fifth of the year
104 immediately following the applicable tax year shall be deemed timely paid and shall not
105 be subject to penalty or interest, provided that, regardless of postmark date, any check,
106 cashier's check, or money order dated later than December thirty-first of the applicable
107 tax year shall be considered delinquent, and further provided that any payment made
108 by means other than United States Postal Service mail, including but not limited to in-
109 person, electronic, internet, interactive voice response, or electronic check payments
110 shall be considered delinquent if received after December thirty-first of the applicable
111 tax year.

112 **11.** Notwithstanding any provision of law to the contrary, in any county
113 operating under a township form of government, the township collector, or other county
114 designee authorized to collect property taxes, shall have the same authority as provided
115 to county collectors under section 139.053 to accept partial or installment payments of
116 real and personal property taxes prior to delinquency. Such township collector or
117 county designee may establish reasonable procedures for the acceptance, processing,
118 safeguarding, and accounting of such installment payments consistent with state law
119 and local ordinances, and taxpayers within such jurisdictions shall have the same rights
120 and opportunities to remit property taxes through installment payments as taxpayers in
121 counties without a township form of government.

122 **12.** Notwithstanding any provision of law to the contrary, in the event a county
123 experiences technical, administrative, or operational difficulties that materially delay
124 the preparation, printing, or mailing of real or personal property tax statements, the
125 county governing body may extend the deadline for timely payment of such taxes for a
126 period not to exceed thirty days beyond the otherwise applicable delinquency date.
127 During such extension period, payments received shall be deemed timely and shall not
128 be subject to penalty or interest. The county governing body shall provide reasonable

129 public notice of such extension, and such extension shall apply uniformly to all affected
130 taxpayers within the jurisdiction.

131 **13. Notwithstanding any provision of law to the contrary, the county assessor,**
132 **township assessor, or other county designee responsible for the administration of**
133 **assessment lists, personal property declarations, homestead verification forms, or other**
134 **assessment-related filings may allow a grace period not to exceed ten days following the**
135 **statutory deadline for submission of such forms when such forms are transmitted**
136 **through the United States Postal Service and postmarked on or before the applicable**
137 **due date but received after such due date due to postal delay. Any such form received**
138 **within the authorized grace period shall be deemed timely filed and shall not result in**
139 **penalty, estimated assessment, or disqualification from any property tax credit or relief**
140 **program solely due to delayed receipt. The assessor or county designee may establish**
141 **reasonable procedures to verify postmark dates and ensure uniform and consistent**
142 **application of such grace period in accordance with state law.**

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