

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 867, Page 21, Section 137.115, Lines
2 176-187, by deleting all of said lines and inserting in lieu thereof the following:

3 "17. (1) As used in this subsection, the following terms mean:

4 (a) "Disabled", totally and permanently disabled or blind and receiving federal Social
5 Security disability benefits, federal supplemental security income benefits, Veterans Affairs
6 disability compensation, state blind pension under sections 209.010 to 209.160, state aid to blind
7 persons under section 209.240, or state supplemental payments under section 208.030;

8 (b) "Maximum upper limit", in the calendar year 2015, the federal adjusted gross income
9 sum of sixty thousand dollars for taxpayers with single filing status and sixty-eight thousand dollars
10 for taxpayers with married filing jointly status. In each successive calendar year, this amount shall
11 be raised by the incremental increase in the general price level as defined under article X, section 17
12 of the Constitution of Missouri;

13 (c) "Principal residence", real property owned and occupied by or held in trust for a
14 qualified taxpayer, or real property jointly owned and occupied by or held in trust for any
15 individuals, any of whom is a qualified taxpayer;

16 (d) "Qualified taxpayer", any individual who:

17 a. Owns and occupies a principal residence, or who, as grantor, has transferred ownership of
18 his or her principal residence into a living trust and occupies the principal residence;

19 b. Is sixty-seven years of age or older or is disabled; and

20 c. Had a federal adjusted gross income not exceeding the maximum upper limit in the year
21 prior to becoming qualified under this subsection.

22 (2) The provisions authorized under this subsection shall not apply to any county of this
23 state, including the city of St. Louis, unless the county commission issues an order stating the
24 county's intention to adopt this subsection.

25 (3) Notwithstanding any other provision of law to the contrary and for all property
26 assessments conducted after December 31, 2016, the assessed valuation of a qualified taxpayer's
27 principal residence shall not increase by a percentage greater than the percentage increase of the
28 qualified taxpayer's Social Security benefits from the previous year except as otherwise provided in
29 this subsection.

30 (4) This subsection shall not apply to any increase in the assessed valuation of a principal
31 residence attributable to an improvement made on the principal residence that expands the square
32 footage of the principal residence unless the improvement was made solely for increased
33 accessibility for individuals with physical disabilities.

34 (5) This subsection shall not apply to any increase in the assessed valuation of a principal
35 residence after the principal residence is conveyed to an individual who is not a qualified taxpayer.
36 The assessed valuation of such principal residence shall be the assessed valuation as provided in

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1 subsections 1 to 16 of this section in the next annual assessment.

2 (6) Any individual who meets the requirements of a qualified taxpayer before the next
3 assessment shall provide the county assessor with proof that he or she is a qualified taxpayer. An
4 individual may provide such proof by submitting an affidavit certifying under penalty of perjury
5 that the individual satisfies the requirements of a qualified taxpayer under subsection 17 of this
6 section. The state tax commission shall determine sources of documentation that an individual may
7 present, in lieu of an affidavit, as proof that he or she is a qualified taxpayer. Any such source
8 documents shall not be kept by the county or state and shall be deemed closed records under
9 sections 610.010 to 610.225.

10 (7) The state tax commission may promulgate rules to implement the provisions of this
11 subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
12 under the authority delegated in this section shall become effective only if it complies with and is
13 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
14 chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to
15 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
16 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
17 August 28, 2016, shall be invalid and void.

18 (8) A qualified taxpayer's principal residence to which subsection 17 of this section applies
19 shall be exempt from any county ratio study;

20 (9) Under section 23.253 of the Missouri sunset act:

21 (a) The provisions of the new program authorized under this subsection shall automatically
22 sunset on December thirty-first six years after the effective date of this subsection unless
23 reauthorized by an act of the general assembly; and

24 (b) If such program is reauthorized, the program authorized under this subsection shall
25 automatically sunset on December thirty-first twelve years after the effective date of the
26 reauthorization of this subsection; and

27 (c) This subsection shall terminate on September first of the calendar year immediately
28 following the calendar year in which the program authorized under this subsection is sunset."; and
29

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