

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 867, Page 21, Section 137.115, Line 187,  
2 by inserting after said line the following:

3 "18. (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 any city not within a county, unless the county commission issues an order stating  
24 the 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 17 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 this subsection. The state  
6 tax commission shall determine sources of documentation that an individual may present, in lieu of  
7 an affidavit, as proof that he or she is a qualified taxpayer. Any such source documents shall not be  
8 kept by the county or state and shall be deemed closed records under sections 610.010 to 610.225.

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

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

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

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

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

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

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