

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/Senate Bill No. 15, Page 4, Section 137.132, Line 24,

2 by inserting after all of said line the following:

3 "137.1050. 1. For the purposes of this section, the  
4 following terms shall mean:

5 (1) "Eligible credit amount", the difference between  
6 an eligible taxpayer's real property tax liability on such  
7 taxpayer's homestead for a given tax year, minus the real  
8 property tax liability on such homestead in the year that  
9 the taxpayer became an eligible taxpayer;

10 (2) "Eligible taxpayer", a Missouri resident who:

11 (a) Is eligible for Social Security retirement  
12 benefits;

13 (b) Is an owner of record of a homestead or has a  
14 legal or equitable interest in such property as evidenced by  
15 a written instrument; and

16 (c) Is liable for the payment of real property taxes  
17 on such homestead;

18 (3) "Homestead", real property actually occupied by an  
19 eligible taxpayer as the primary residence. An eligible  
20 taxpayer shall not claim more than one primary residence.

21 2. Any county authorized to impose a property tax may  
22 grant a property tax credit to eligible taxpayers residing  
23 in such county in an amount equal to the taxpayer's eligible  
24 credit amount, provided that:

25 (1) Such county adopts an ordinance authorizing such  
26 credit; or

