

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 226, Page 1, Section A, Line 2, by
2 inserting after all of said section and line the following:

3
4 "139.305. 1. For the purposes of this section, the following terms shall mean:

5 (1) "Real property", any real property that is not residential property, as such term is defined
6 in section 137.016;

7 (2) "Restrictive order", any city-wide or county-wide ordinance or order imposed by a city
8 or county that prohibits or otherwise restricts the use of a taxpayer's real property, including, but not
9 limited to, occupancy restrictions. Such term shall not include any ordinance or order prohibiting or
10 restricting the use of a taxpayer's real property due to a violation of a public health or safety code.

11 2. Notwithstanding any provision of law to the contrary, beginning January 1, 2021, any
12 taxpayer who is a resident of a city or county that imposes one or more restrictive orders for a
13 combined total in excess of fifteen days during a calendar year shall receive a credit on property
14 taxes owed on such affected real property.

15 3. The amount of the credit authorized by this section shall be a percentage of the property
16 tax liability that is equal to the percentage of the calendar year that the taxpayer was subject to
17 restrictions on the use of his or her real property, provided that the first fifteen total combined days
18 that restrictive orders are in effect during a calendar year shall not count toward the calculation of
19 the tax credit pursuant to this subsection.

20 4. (1) A taxpayer eligible for a credit pursuant to this section shall timely pay all property
21 tax owed prior to any credit applied pursuant to this section, and shall, no later than December
22 thirty-first, submit a written statement to the city or county requesting the amount of property tax
23 owed to such taxpayer. The city or county shall, by no later than thirty days following the receipt of
24 such a statement, issue a refund to the taxpayer for the amount of property tax owed to such
25 taxpayer pursuant to this section.

26 (2) Notwithstanding the provisions of this section to the contrary, a taxpayer receiving a tax
27 credit pursuant to this section that leases or rents all or a portion of his or her affected real property
28 to one or more other taxpayers shall distribute such tax credit on a pro rata basis to the taxpayers
29 who are current on all lease or rental payments owed to the taxpayer receiving the credit pursuant to
30 this section.

31 5. The provisions of this section shall only apply to real property tax liabilities owed to a
32 city or county imposing a restrictive order, and shall not apply to property tax liabilities owed to any
33 other taxing jurisdiction or to property tax liabilities owed on tangible personal property."; and
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35 Further amend said bill, Page 3, Section 144.142, Line 26, by inserting after all of said
36 section and line the following:

Action Taken _____ Date _____

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"Section B. Because of the importance of property tax relief, the enactment of section 139.305 of this act is deemed necessary for the immediate preservation of the public health, welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and the enactment of section 139.305 of this act shall be in full force and effect upon its passage and approval."; and

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