

Amendment No. 389

Senate Amendment to Senate Bill No. 430	(BDR 38-999)
<b>Proposed by:</b> Senate Committee on Revenue and Economic Development	
<b>Amends:</b> Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION	Initial and Date		SENATE ACTION	Initial and Date	
Adopted <input type="checkbox"/>	Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/>	Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/>	Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/>	Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/>	Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/>	Not <input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is newly added language; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) ~~fuchsia double strikethrough~~ is new language in the bill proposed to be deleted in this amendment; (6) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment.

**SHORT FORM AMENDMENT**

Sections 12 and 31 of this act are the only sections affected by this amendment.

BJF



Date: 4/20/2023

S.B. No. 430—Revises provisions relating to partial refunds of property taxes to certain persons who are 55 years of age or older. (BDR 38-999)





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**The Summary of Senate Bill No. 430 is hereby amended as follows:**

SUMMARY—Revises provisions relating to partial refunds of property taxes to certain persons who are ~~{55}~~ 66 years of age or older. (BDR 38-999)

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**The Title of Senate Bill No. 430 is hereby amended as follows:**

AN ACT relating to taxation; establishing a program to provide partial refunds of property taxes to certain persons who are ~~{55}~~ 66 years of age or older; providing penalties; and providing other matters properly relating thereto.

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**If this amendment is adopted, the Legislative Counsel's Digest will be changed as follows:**

**Legislative Counsel's Digest:**

1 This bill enacts provisions to provide partial property tax refunds to persons who are ~~{55}~~  
 2 66 years of age or older. **Sections 2-12** of this bill define certain words and terms for the  
 3 purposes of **sections 2-31** of this bill. **Sections 14 and 15** of this bill entitle each person who  
 4 is ~~{55}~~ 66 years of age or older who: (1) owns his or her primary residence and whose  
 5 household income is less than or equal to the federally designated level signifying poverty to  
 6 receive a partial refund of the property taxes due for the fiscal year in which a claim for the  
 7 partial refund is filed; or (2) rents his or her primary residence and whose household income is  
 8 less than or equal to the federally designated level signifying poverty to receive a partial  
 9 refund of a portion of the annual rent paid by the person which is deemed to constitute the  
 10 property taxes due for the fiscal year in which a claim for the partial refund is filed. **Section**  
 11 **16** of this bill provides that a senior citizen is entitled to a partial refund calculated pro rata for  
 12 certain portions of property taxes levied against property the senior citizen owned and rented  
 13 during a portion of the preceding year under certain circumstances. **Section 17** of this bill sets  
 14 forth the amount of rent deemed to constitute accrued property tax.

15 **Sections 18, 19, 23, 24 and 27** of this bill establish the procedure for a claimant to claim  
 16 a partial refund and for the Aging and Disability Services Division of the Department of  
 17 Health and Human Services to grant or deny such a claim. **Section 20** of this bill provides that  
 18 persons with homes exceeding a certain amount of assessed value and persons with a certain  
 19 amount of liquid assets are ineligible to receive a partial refund. **Section 21** of this bill  
 20 authorizes surviving spouses, persons who are blind and veterans who receive certain property  
 21 tax exemptions to receive a refund of the property taxes pursuant to **sections 2-31**, but require  
 22 the assessed value used to determine the refund to be reduced by the amount of the exemption.  
 23 **Sections 25 and 26** of this bill provide for the revocation or disallowance of a refund under  
 24 certain circumstances. **Section 22** of this bill authorizes the Division to expend a certain  
 25 amount of money to contract with qualified persons to assist in conducting an audit of claims.  
 26 **Section 28** of this bill makes it a gross misdemeanor for a person to willfully make a false  
 27 statement or commit fraud to obtain a refund. **Section 29** of this bill establishes the procedure  
 28 to appeal a denial of a refund by the Division or a county assessor. **Section 30** of this bill  
 29 provides certain administrative responsibilities for the Division and authorizes the Division to  
 30 adopt regulations to carry out the provisions of **sections 2-31**. **Section 31** of this bill requires  
 31 the refunds authorized by this bill to be paid from money appropriated by the  
 32 Legislature and establishes the Senior Citizens' Property Tax Assistance Account in the State  
 33 General Fund. ~~[and requires: (1) the Account to consist of a portion of the property taxes~~  
 34 ~~collected by the county treasurer of each county and legislative appropriations to the Account;~~  
 35 ~~(2) the~~ Under section 31: (1) the costs of administering **sections 2-31** and the refunds of

36 property taxes **are required** to be paid from that Account; and ~~(3)~~ (2) the county assessor of  
 37 each county **is required** to be paid from the Account an amount equal to \$4 for each claim for  
 38 a refund received by the county assessor and submitted to the Division.

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**Section 12 of Senate Bill No. 430 is hereby amended as follows:**

1        **Sec. 12.** *“Senior citizen” means any person who is domiciled in this State*  
 2 *and will attain the age of ~~55~~ 66 years on or before the last day in June*  
 3 *immediately succeeding the filing period.*

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**Section 31 of Senate Bill No. 430 is hereby amended as follows:**

4        **Sec. 31. 1.** *~~The~~ Money to pay for assistance granted to senior citizens*  
 5 *pursuant to the provisions of sections 2 to 31, inclusive, of this act must be*  
 6 *provided by legislative appropriation from the State General Fund. The money so*  
 7 *appropriated must be transferred to the Senior Citizens’ Property Tax Assistance*  
 8 *Account, which is hereby created in the State General Fund. ~~The Account~~*  
 9 *consists of money which is:*

10 ~~— (a) Received by the State Controller for credit to the Account pursuant to~~  
 11 ~~subsection 2; and~~

12 ~~— (b) Appropriated to the Account by the Legislature.~~

13        **2.** *~~Notwithstanding any other provision of law, on the third Monday of~~*  
 14 *~~July, October, January and April of each year, each county treasurer shall~~*  
 15 *~~deposit with the State Controller for credit to the Senior Citizens’ Property Tax~~*  
 16 *~~Assistance Account an amount of the property taxes received by the county~~*  
 17 *~~treasurer equal to the amount authorized by the Legislature to be expended from~~*  
 18 *~~the Account for that county, multiplied by a percentage determined by dividing:~~*

19 ~~— (a) The total ad valorem tax rate levied on a parcel or other taxable unit of~~  
 20 ~~property in the county, excluding:~~

21 ~~— (1) Any ad valorem tax rate levied on a parcel or other taxable unit of~~  
 22 ~~property owned by this State; and~~

23 ~~— (2) Any ad valorem tax rate levied on a parcel or other taxable unit of~~  
 24 ~~property in the county, the proceeds of which are pledged to the payment of~~  
 25 ~~obligations secured by those proceeds, unless an independent bond counsel~~  
 26 ~~representing the governing body of the county in connection with the issuance of~~  
 27 ~~those obligations has issued an opinion stating that the use of a portion of the~~  
 28 ~~proceeds of the ad valorem tax rate for the purposes of sections 2 to 31, inclusive,~~  
 29 ~~of this act would not impair the contract for the sale of those obligations; and~~

30 ~~— (b) The total ad valorem tax rate levied on a parcel or other taxable unit of~~  
 31 ~~property in the county.~~

32 ~~— 3.~~ *Money in the Senior Citizens’ Property Tax Assistance Account must be*  
 33 *used only to administer the provisions of sections 2 to 31, inclusive, of this act*  
 34 *and pay refunds granted pursuant to the provisions of sections 2 to 31, inclusive,*  
 35 *of this act. From the Account, the sum of \$4 must be paid to the county assessor*  
 36 *of each county in this State for each claim which is received by the county*  
 37 *assessor and submitted to the Division.*

38 ~~(4)~~ **3.** *The Administrator may, from time to time, obtain from the State*  
 39 *Controller a statement of the balance in the Senior Citizens’ Property Tax*  
 40 *Assistance Account. The Administrator shall provide for full refunds of all*  
 41 *granted claims if the total amount of the claims does not exceed the balance in*

1 *the Account. If the total amount of the claims exceeds that balance, the*  
2 *Administrator shall proportionately reduce each claim paid pursuant to section*  
3 *19 of this act.*  
4 ~~5.~~ 4. *All claims against the Senior Citizens' Property Tax Assistance*  
5 *Account must be certified by the Administrator or the designee of the*  
6 *Administrator and, if certified and approved by the State Board of Examiners, the*  
7 *State Controller shall draw his or her warrant against the Account.*