

Senate File 634

H-1303

1 Amend Senate File 634, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. Page 13, after line 25 by inserting:

4 <DIVISION \_\_\_\_

5 ELDERLY AND DISABLED PROPERTY TAX CREDIT

6 Sec. \_\_\_\_\_. Section 425.1, subsection 1, paragraph a, Code  
7 2019, is amended to read as follows:

8 a. A homestead credit fund is created. There is  
9 appropriated annually from the general fund of the state to  
10 the department of revenue to be credited to the homestead  
11 credit fund, an amount sufficient to implement this ~~chapter~~  
12 subchapter.

13 Sec. \_\_\_\_\_. Section 425.17, subsection 2, Code 2019, is  
14 amended to read as follows:

15 2. a. "*Claimant*" means either any of the following:

16 (1) A person filing a claim for ~~credit or~~ reimbursement  
17 under this subchapter who has attained the age of sixty-five  
18 years on or before December 31 of the base year or who is  
19 totally disabled and was totally disabled on or before December  
20 31 of the base year and who is domiciled in this state at the  
21 time the claim is filed or at the time of the person's death in  
22 the case of a claim filed by the executor or administrator of  
23 the claimant's estate.

24 (2) A person filing a claim for credit or reimbursement  
25 under this subchapter who has attained the age of twenty-three  
26 years on or before December 31 of the base year or was a head  
27 of household on December 31 of the base year, as defined in  
28 the Internal Revenue Code, but has not attained the age or  
29 disability status described in ~~paragraph "a"~~, subparagraph (1)  
30 or the age or the disability status and eligibility criteria of  
31 subparagraph (3), and is domiciled in this state at the time  
32 the claim is filed or at the time of the person's death in the  
33 case of a claim filed by the executor or administrator of the  
34 claimant's estate, and was not claimed as a dependent on any  
35 other person's tax return for the base year.

1     (3) A person filing a claim for credit under this subchapter  
2 who has either attained the age of sixty-five years on or  
3 before December 31 of the base year or who is totally disabled  
4 and was totally disabled on or before December 31 of the base  
5 year, who has a household income of less than fifty thousand  
6 dollars, and who is domiciled in this state at the time the  
7 claim is filed or at the time of the person's death in the  
8 case of a claim filed by the executor or administrator of the  
9 claimant's estate.

10     *b. "Claimant" under paragraph "a", ~~subparagraph (1) or (2),~~*  
11 includes a vendee in possession under a contract for deed and  
12 may include one or more joint tenants or tenants in common.  
13 In the case of a claim for rent constituting property taxes  
14 paid, the claimant shall have rented the property during any  
15 part of the base year. In the case of a claim for property  
16 taxes due, the claimant shall have occupied the property during  
17 any part of the fiscal year beginning July 1 of the base year.  
18 If a homestead is occupied by two or more persons, and more  
19 than one person is able to qualify as a claimant, the persons  
20 may each file a claim based upon each person's income and rent  
21 constituting property taxes paid or property taxes due.

22     Sec. \_\_\_\_ . Section 425.23, subsection 1, Code 2019, is  
23 amended by adding the following new paragraph:

24     NEW PARAGRAPH. *c.* The tentative credit for a claimant  
25 described in section 425.17, subsection 2, paragraph "a",  
26 subparagraph (3), shall be the sum of the following:

27     (1) The amount of the credit under the schedule specified in  
28 paragraph "a" of this subsection if the claimant was a claimant  
29 as defined in section 425.17, subsection 2, paragraph "a",  
30 subparagraph (1), filing for a credit under paragraph "a" of  
31 this subsection.

32     (2) The difference between the actual amount of property  
33 taxes due on the homestead during the fiscal year next  
34 following the base year following application of the amount  
35 determined under subparagraph (1) minus the actual amount

1 of property taxes due on the homestead during the first  
2 fiscal year for which the claimant filed a claim for a credit  
3 calculated under this paragraph "c" following application of  
4 all applicable credits and for which the property taxes due on  
5 the homestead were calculated on an assessed valuation that  
6 was not a partial assessment and if the claimant has filed for  
7 the credit calculated under this paragraph "c" for each of the  
8 subsequent fiscal years after the first credit claimed.

9 Sec. \_\_\_\_\_. Section 425.23, subsection 4, paragraph a, Code  
10 2019, is amended to read as follows:

11 a. For the base year beginning in the 1999 calendar year  
12 and for each subsequent base year, the dollar amounts set  
13 forth in ~~subsections~~ subsection 1, paragraphs "a" and "b", and  
14 subsection 3 shall be multiplied by the cumulative adjustment  
15 factor for that base year. "*Cumulative adjustment factor*" means  
16 the product of the annual adjustment factor for the 1998 base  
17 year and all annual adjustment factors for subsequent base  
18 years. The cumulative adjustment factor applies to the base  
19 year beginning in the calendar year for which the latest annual  
20 adjustment factor has been determined.

21 Sec. \_\_\_\_\_. Section 425.24, Code 2019, is amended to read as  
22 follows:

23 **425.24 Maximum property tax for purpose of credit or**  
24 **reimbursement.**

25 ~~For claimants under section 425.17, subsection 2,~~  
26 paragraph "a", subparagraphs (1) and (2), and for the  
27 calculation under section 425.23, subsection 1, paragraph "c",  
28 subparagraph (2), in any case in which property taxes due or  
29 rent constituting property taxes paid for any household exceeds  
30 one thousand dollars, the amount of property taxes due or rent  
31 constituting property taxes paid shall be deemed to have been  
32 one thousand dollars for purposes of [this subchapter](#).

33 Sec. \_\_\_\_\_. Section 425.39, Code 2019, is amended to read as  
34 follows:

35 **425.39 Fund created — appropriation — priority.**

1 The elderly and disabled property tax credit and  
2 reimbursement fund is created. There is appropriated annually  
3 from the general fund of the state to the department of revenue  
4 to be credited to the elderly and disabled property tax credit  
5 and reimbursement fund, from funds not otherwise appropriated,  
6 an amount sufficient to implement [this subchapter](#) for claimants  
7 described in [section 425.17, subsection 2](#), paragraph "a",  
8 ~~subparagraph~~ subparagraphs (1) and (3).

9 Sec. \_\_\_\_\_. APPLICABILITY. This division of this Act applies  
10 to claims under chapter 425, subchapter II, filed on or after  
11 January 1, 2020.>

12 2. Title page, line 4, after <manual,> by inserting  
13 <modifying property tax credits for certain elderly and  
14 disabled persons,>

15 3. By renumbering as necessary.

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