

FIRST REGULAR SESSION

# HOUSE BILL NO. 359

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE BOUCHER.

Read 1<sup>st</sup> time January 15, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

0949L.03I

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### AN ACT

To amend chapter 135, RSMo, relating to tax credits for building universal designed homes by adding thereto one new section relating to the same subject.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be  
2 known as section 135.954, to read as follows:

**135.954. 1. For all tax years beginning on or after January 1, 2001, any individual  
2 who builds a universal design home within this state shall be allowed a one-time  
3 nonrefundable credit against the tax otherwise due pursuant to chapter 143, RSMo, not  
4 including sections 143.191 to 143.265, RSMo, for the tax year in which construction of such  
5 home is completed, in an amount equal to five thousand dollars. As used in this section,  
6 "universal designed home" means a residential dwelling containing no-step building entry,  
7 located on an accessible route from parking area (compliant with ANSI A117.1-1998-  
8 1002.3 and 1002.4) with the 36" entry door (compliant with ANSI A117.1-1998-404. The  
9 kitchen (compliant with ANSI A117.1-1998-1002.12), bathroom (compliant with ANSI  
10 A117.1-1998-1002.11) and laundry (compliant with ANSI A117.1-1998-1002.10) shall also  
11 be located on an accessible route (compliant with ANSI A117.1-1998-1002.3 and 1002.4)  
12 with minimum 36" interior doors (compliant with ANSI A117.1-1998-404). All interior  
13 door hardware shall be lever hardware (compliant with ANSI A117.1-1998-404.2.7).**

**14 2. To claim a tax credit allowed pursuant to this section, an individual shall submit  
15 an application to the department of economic development along with any documentation  
16 deemed necessary by the department of economic development. The department of  
17 economic development shall, upon receipt of an application and appropriate  
18 documentation, issue such individual a certificate of tax credit in the amount of five**

19 **thousand dollars and shall certify such credit to the department of revenue.**

20 **3. The department of economic development is authorized to promulgate any rules**  
21 **necessary for the implementation of the tax credit allowed by this section. No rule or**  
22 **portion of a rule shall become effective unless it has been promulgated pursuant to the**  
23 **provisions of chapter 536, RSMo.**

24 **4. An individual need not file such certificate of tax credit issued pursuant to this**  
25 **section with his or her tax return, but shall retain such certificate or certificates of tax**  
26 **credit with all other tax records for the tax year in which the credit is claimed.**