

FIRST REGULAR SESSION

HOUSE BILL NO. 561

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WRIGHT.

Read 1st time January 25, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1214L.011

AN ACT

To amend chapter 135, RSMo, relating to income tax credits for child care by adding thereto one new section relating to the same subject, with an effective date.

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 135.966, to read as follows:

135.966. 1. As used in this section, the following terms shall mean:

2 **(1) "Child", a person who is less than six years old, who receives no public**
3 **assistance, and for whom the taxpayer claiming a credit pursuant to this section, or the**
4 **taxpayer's spouse, has a legal obligation to support;**

5 **(2) "Child care", providing the majority of the supervision, instruction and care**
6 **received by a child during an average day;**

7 **(3) "Qualified spouse", a person who is married to the taxpayer claiming a credit**
8 **pursuant to this section, who is not employed in a trade or business and who is not**
9 **providing any services for hire, who receives no public assistance and who provides child**
10 **care to such person's, or to the taxpayer's, child.**

11 **2. A resident individual taxpayer who receives no public assistance and whose**
12 **child, or whose spouse's child, receives child care from a qualified spouse shall be allowed**
13 **a credit against the tax otherwise due pursuant to chapter 143, RSMo, not including**
14 **sections 143.191 to 143.265, RSMo, in an amount equal to one thousand two hundred and**
15 **fifty dollars.**

16 **3. The tax credit allowed by this section shall be claimed by the taxpayer in the tax**
17 **year in which the qualified spouse provided the taxpayer's child, or such spouse's child,**
18 **with child care and shall be claimed at the time the taxpayer files a tax return. Where the**

19 amount of the credit exceeds tax liability, the difference between the credit and the tax
20 liability shall be returned to the taxpayer as a tax refund.

21 4. Any taxpayer claiming a credit pursuant to this section shall file as part of the
22 taxpayer's return an affidavit signed by the taxpayer's spouse attesting to being a qualified
23 spouse pursuant to this section.

24 5. The director of the department of revenue shall promulgate rules and regulations
25 to administer the provisions of this section. No rule or portion of a rule promulgated
26 pursuant to the authority of this section shall become effective unless it has been
27 promulgated pursuant to the provisions of chapter 536, RSMo.

Section B. Section A of this act shall become effective on January 1, 2001, and shall
2 apply to all taxable years beginning after December 31, 2000.