

SECOND REGULAR SESSION

HOUSE BILL NO. 1964

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES LOW (39) (Sponsor), LOWE (44), HUGHES, WALSH, JOLLY, SKAGGS, MEINERS, BROWN (50), CHAPPELLE NADAL, ROBINSON, CURLS, SANDERS BROOKS, VILLA, WRIGHT-JONES, BLAND, STORCH, JOHNSON (90), LeVOTA, PAGE, KUESSNER, SALVA, YOUNG, EL-AMIN AND JOHNSON (61) (Co-sponsors).

Read 1st time March 7, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

5219L.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for service as a poll worker.

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 known as section 135.1174, to read as follows:

135.1174. 1. As used in this section, the following terms mean:

(1) "Tax credit", a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo;

(2) "Taxpayer", any individual who serves as a poll worker during the taxable year for which the tax credit allowed under this section is claimed.

2. For all taxable years beginning on or after January 1, 2007, a taxpayer shall be allowed a tax credit subject to the limitations in this section. The tax credit amount shall be equal to fifty dollars per election in which the taxpayer has served as a poll worker, but shall not exceed one hundred dollars per taxable year per taxpayer claiming the credit. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed. No amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall be refundable, but may be carried forward to any of the taxpayer's five subsequent taxable years. The

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

14 amount of credit may also be carried back to any of the taxpayer's three previous taxable
15 years, but shall not be applied to any taxable year ending before January 1, 2007. No tax
16 credit granted under this section shall be transferable.

17 3. The department of revenue shall promulgate rules to implement the provisions
18 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,
19 RSMo, that is created under the authority delegated in this section shall become effective
20 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,
21 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
22 nonseverable and if any of the powers vested with the general assembly pursuant to
23 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule
24 are subsequently held unconstitutional, then the grant of rulemaking authority and any
25 rule proposed or adopted after August 28, 2006, shall be invalid and void.

26 4. Under section 23.253, RSMo, of the Missouri Sunset Act:

27 (1) The provisions of the new program authorized under this section shall
28 automatically sunset six years after the effective date of this section unless reauthorized by
29 an act of the general assembly; and

30 (2) If such program is reauthorized, the program authorized under this section
31 shall automatically sunset twelve years after the effective date of the reauthorization of this
32 section; and

33 (3) This section shall terminate on September first of the calendar year immediately
34 following the calendar year in which the program authorized under this section is sunset.

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