

SECOND REGULAR SESSION

# HOUSE BILL NO. 1072

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE DEEKEN.

Pre-filed December 5, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3535L.011

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### AN ACT

To repeal section 143.782, RSMo, and to enact in lieu thereof one new section relating to income tax offsets.

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

Section A. Section 143.782, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.782, to read as follows:

143.782. As used in sections 143.782 to 143.788, unless the context clearly requires otherwise, the following terms shall mean and include:

(1) "Court", the supreme court, court of appeals, or any circuit court of the state;

(2) "Debt", any sum due and legally owed to any state agency which has accrued through contract, subrogation, tort, or operation of law regardless of whether there is an outstanding judgment for that sum, court costs as defined in section 488.010, RSMo, fines and fees owed, or any support obligation which is being enforced by the division of family services on behalf of a person who is receiving support enforcement services pursuant to section 454.425, RSMo;

(3) "Debtor", any individual, sole proprietorship, partnership, corporation or other legal entity owing a debt;

(4) "Department", the department of revenue of the state of Missouri;

(5) "Refund", the Missouri income tax refund which the department determines to be due any taxpayer pursuant to the provisions of this chapter. The amount of a refund shall not include any senior citizens property tax credit provided by sections 135.010 to 135.035, RSMo, unless

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.

15 such refund is being offset for a delinquency or debt relating to individual income tax or a  
16 property tax credit; and

17 (6) "State agency", any department, division, board, commission, office, or other agency  
18 of the state of Missouri, including public community college district **and housing authorities**  
19 **as defined in section 99.020, RSMo.**

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