

FIRST REGULAR SESSION

# HOUSE BILL NO. 1111

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES BAKER (25) (Sponsor), STORCH,  
WHORTON AND MEINERS (Co-sponsors).

Read 1st time March 13, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

0863L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for constructing universal design homes.

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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 135.664, to read as follows:

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

2 **(1) "Eligible business", any business that builds or remodels homes in this state**  
3 **using universal design standards and that has:**

4 **(a) Fewer than thirty employees; or**

5 **(b) Gross receipts less returns and allowances of one million dollars or less;**

6 **(2) "Eligible expenditures", the reasonable and necessary costs incurred and paid**  
7 **by an eligible business to make a home in this state compliant with the Americans with**  
8 **Disabilities Act of 1990, as amended, and accessible to disabled individuals, including but**  
9 **not limited to the removal of architectural or physical barriers that prevent the home from**  
10 **being accessible to or usable by disabled individuals. "Eligible expenditures" shall not**  
11 **include the first two hundred fifty dollars of costs incurred and paid to make the home**  
12 **compliant under this section;**

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

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 (4) "Taxpayer", any eligible business subject to the tax imposed in chapter 143,  
16 RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo;

17 (5) "Universal design standards", the 2003 edition of the ICC/ANSI A117.1-2003  
18 Standard on Accessible and Usable Buildings and Facilities.

19 2. For all taxable years beginning on or after January 1, 2007, a taxpayer shall be  
20 allowed a tax credit for eligible expenditures made in such taxable year. The tax credit  
21 amount shall be equal to fifty percent of the total amount of such eligible expenditures, but  
22 shall not exceed two thousand dollars per project undertaken by the taxpayer. If the  
23 amount of the tax credit issued exceeds the amount of the taxpayer's state tax liability for  
24 the tax year for which the credit is claimed, the difference shall not be refundable but may  
25 be carried forward to any of the taxpayer's three subsequent taxable years. No tax credit  
26 granted under this section shall be transferred, sold, or assigned.

27 3. The department of revenue may promulgate rules to implement the provisions  
28 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,  
29 RSMo, that is created under the authority delegated in this section shall become effective  
30 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,  
31 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are  
32 nonseverable and if any of the powers vested with the general assembly pursuant to  
33 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule  
34 are subsequently held unconstitutional, then the grant of rulemaking authority and any  
35 rule proposed or adopted after August 28, 2007, shall be invalid and void.

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

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

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

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

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