

FIRST REGULAR SESSION

HOUSE BILL NO. 568

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PORTWOOD (Sponsor), LEMBKE, WOOD,
WALLACE AND SILVEY (Co-sponsors).

Read 1st time January 24, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1275L.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for providing funeral services.

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 135.672, to read as follows:

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

- (1) "Funeral establishment", a building, place, or premises devoted to or used in the care and preparation for burial, cremation, or transportation of the human dead, and includes every building, place, or premises maintained for that purpose or held out to the public by advertising or otherwise to be used for that purpose;
- (2) "Practice of funeral directing", engaging by an individual in the business of preparing for the burial, cremation, disposal, or transportation, and the directing and supervising of the burial, cremation, or disposal of, dead human bodies or engaging in the general control, supervision, or management of the operations of a funeral establishment;
- (3) "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;
- (4) "Taxpayer", any funeral establishment or individual licensed to engage in the practice of funeral directing that is subject to the tax imposed in chapter 143, RSMo, 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 **2. For all taxable years beginning on or after January 1, 2007, a taxpayer shall be**
16 **allowed a tax credit for donating services to cremate or bury the bodies of organ donors.**
17 **The tax credit amount shall be equal to seven hundred fifty dollars for each body prepared**
18 **for cremation and cremated, and two thousand five hundred dollars for each body**
19 **prepared for burial and buried. The amount of the tax credit issued shall not exceed the**
20 **amount of the taxpayer's state tax liability for the tax year for which the credit is claimed.**
21 **No amount of credit that the taxpayer is prohibited by this section from claiming in a tax**
22 **year shall be refundable, nor shall any tax credit granted under this section shall be**
23 **transferred, sold, or assigned.**

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

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

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

37 **(2) If such program is reauthorized, the program authorized under this section**
38 **shall automatically sunset twelve years after the effective date of the reauthorization of this**
39 **section; and**

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

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