

SECOND REGULAR SESSION

# HOUSE BILL NO. 1485

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SATER (Sponsor), FISHER, HOLSMAN, STEVENSON,  
CUNNINGHAM (86), MEINERS, WHORTON AND DUSENBERG (Co-sponsors).

Pre-filed December 19, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

3894L.01I

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### AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for alternative energy sources.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be  
2 known as section 143.112, to read as follows:

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

2 **(1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted**  
3 **gross income to determine Missouri taxable income for the tax year in which such**  
4 **deduction is claimed;**

5 **(2) "Qualified fuel cell property", a fuel cell power plant that:**

6 **(a) Has a nameplate capacity of at least one-half of one kilowatt of electricity using**  
7 **an electrochemical process;**

8 **(b) Has an electricity-only generation efficiency greater than thirty percent; and**

9 **(c) Is installed on or in connection with a dwelling unit located in the United States**  
10 **and used as a principal residence by the taxpayer;**

11 **(3) "Qualified photovoltaic property", any property that uses solar energy to**  
12 **generate electricity for use in a dwelling unit located in this state and used as a residence**  
13 **by the taxpayer;**

14 **(4) "Taxpayer", any individual subject to the income tax imposed in this chapter.**

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. In addition to all deductions listed in section 143.111, for all taxable years**  
16 **beginning on or after January 1, 2008, a taxpayer shall be allowed a deduction for the**  
17 **purchase price of any qualified fuel cell property or any qualified photovoltaic property.**  
18 **The deduction amount shall be equal to the lesser of:**

19           **(1) Fifty percent of the purchase price of any qualified fuel cell property or five**  
20 **hundred dollars;**

21           **(2) Fifty percent of the purchase price of any qualified photovoltaic property or two**  
22 **thousand dollars.**

23           **3. The department of revenue shall establish the procedure by which the deduction**  
24 **provided in this section may be claimed, and may promulgate rules to implement the**  
25 **provisions of this section. Any rule or portion of a rule, as that term is defined in section**  
26 **536.010, RSMo, that is created under the authority delegated in this section shall become**  
27 **effective only if it complies with and is subject to all of the provisions of chapter 536,**  
28 **RSMo, and, 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, 2008, 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 on December thirty-first six years after the effective date of this**  
36 **section unless reauthorized by an act of the general assembly; and**

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