

SECOND REGULAR SESSION

HOUSE BILL NO. 2583

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES GRISAMORE (Sponsor),
KRAUS AND DOUGHERTY (Co-sponsors).

Read 1st time April 1, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5049L.01I

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for certain funeral costs.

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 known as section 143.117, to read as follows:

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

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

(2) "Funeral costs", all purchases of merchandise for use in the final disposition of a dead human body and all purchases of merchandise for use in or in connection with a funeral, burial, or cremation service for a dead human body, including coffins, caskets, urns, burial cases, burial vaults, grave monuments, and grave markers;

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

2. In addition to all deductions listed in section 143.111, for all taxable years beginning on or after January 1, 2008, a taxpayer shall be allowed a deduction for funeral costs. The deduction amount shall not exceed five thousand dollars.

3. The department of revenue shall establish the procedure by which the deduction provided in this section may be claimed, and may promulgate rules to implement 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.

15 provisions of this section. Any rule or portion of a rule, as that term is defined in section
16 536.010, RSMo, that is created under the authority delegated in this section shall become
17 effective only if it complies with and is subject to all of the provisions of chapter 536,
18 RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
19 nonseverable and if any of the powers vested with the general assembly pursuant to
20 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule
21 are subsequently held unconstitutional, then the grant of rulemaking authority and any
22 rule proposed or adopted after August 28, 2008, shall be invalid and void.

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

24 (1) The provisions of the new program authorized under this section shall
25 automatically sunset on December thirty-first six years after the effective date of this
26 section unless reauthorized by an act of the general assembly; and

27 (2) If such program is reauthorized, the program authorized under this section
28 shall automatically sunset on December thirty-first twelve years after the effective date of
29 the reauthorization of this section; and

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

✓