FIRST REGULAR SESSION

HOUSE BILL NO. 31

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SATER (Sponsor), WETER, WRIGHT, JONES (89) AND WALLACE (Co-sponsors).

0094L.02I D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for qualified hybrid motor vehicle purchases.

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 143.114, to read as follows:

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

(1) "Motor vehicle", any self-propelled vehicle not operated exclusively upon tracks, except farm tractors;

(2) "Qualified hybrid motor vehicle", any motor vehicle licensed under chapter 301, RSMo, and:

(a) Which meets the definition of new qualified hybrid motor vehicle in section 30B(d)(3)(A) of the Internal Revenue Code of 1986, as amended;

(b) The original use of which commences with the taxpayer; and

(c) Which is acquired for use by the taxpayer and not for resale.

2. For all tax years beginning on or after January 1, 2010, any taxpayer who purchases a qualified hybrid vehicle shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income, for the tax year in which the taxpayer purchases the vehicle, an amount equal to two thousand dollars or ten percent of the purchase price of the vehicle, whichever is less.

3. The director of revenue shall establish the procedure by which the deduction in this section may be claimed, and shall promulgate rules to provide for the submission of

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.

documents by the taxpayer proving the purchase price and date of the qualified hybrid motor vehicle and to implement the provisions of this section.

4. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2009, shall be invalid and void.

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

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

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

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

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