

FIRST REGULAR SESSION

# HOUSE BILL NO. 676

## 95TH GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVES LOW (Sponsor), LeVOTA, KANDER, YAEGER,  
OXFORD AND MORRIS (Co-sponsors).

0623L.011

D. ADAM CRUMBLISS, Chief Clerk

---

### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for service as a poll worker.

---

*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 135.1174, to read as follows:

**135.1174. 1. As used in this section, the following terms mean:**

(1) "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;

(2) "Taxpayer", any individual who serves as a poll worker temporarily employed by an election authority for an election day to assist the election authority with the conduct of an election during the taxable year for which the tax credit allowed under this section is claimed. The term "taxpayer" shall not include challengers or watchers.

2. For all taxable years beginning on or after January 1, 2010, a taxpayer shall be allowed a tax credit subject to the limitations in this section. The tax credit amount shall be equal to fifty dollars per election in which the taxpayer has served as a poll worker, but shall not exceed one hundred dollars per taxable year per taxpayer claiming the credit. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed. No amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall be refundable, but may be carried forward to any of the taxpayer's five subsequent taxable years. The amount of credit may also be carried back to any of the taxpayer's three previous taxable

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.

17 years, but shall not be applied to any taxable year ending before January 1, 2010. No tax  
18 credit granted under this section shall be transferable.

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

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

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

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

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

✓