

SECOND REGULAR SESSION

HOUSE BILL NO. 2066

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES NEELY (Sponsor), FITZWATER, BARNES, CORNEJO,
DOHRMAN, SPENCER, ROWDEN, BROWN, CURTMAN, MCGAUGH, MILLER, REMOLE, REDMON,
ROSS, JUSTUS, LICHTENEGGER AND HANSEN (Co-sponsors).

6240H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 21.110, RSMo, and to enact in lieu thereof two new sections relating to legislative representation.

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

Section A. Section 21.110, RSMo, is repealed and two new sections enacted in lieu
2 thereof, to be known as sections 21.110 and 135.1776, to read as follows:

21.110. If the governor receives any resignation or notice of vacancy, or if he **or she** is
2 satisfied of the death of any member of either house, during the recess, he **or she** shall[, without
3 delay, issue a writ of election to supply the vacancy] **issue a writ of election within ninety days**
4 **that requires a special election to supply the vacancy. The special election must be held**
5 **within one hundred eighty days from the date the governor receives notice of a resignation,**
6 **death, or other event creating the vacancy.**

135.1776. 1. This section shall be known and may be cited as the “Patrick Henry
2 **No Taxation Without Representation Act”.**

3 **2. In the event the governor violates the time limitation provisions of section 21.110,**
4 **notwithstanding whether that section is deemed mandatory or directory by a court of law,**
5 **all taxpayers residing within the house or senate district devoid of representation shall be**
6 **entitled to receive a tax credit under this section.**

7 **3. A taxpayer shall be entitled to a tax credit against the taxpayer’s state tax**
8 **liability incurred under the provisions of chapter 143, excluding sections 143.191 to 143.265**
9 **and related provisions, in an amount equal to one thousand dollars, multiplied by 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.

10 fraction or mixed number decimal equivalent resulting from dividing the number of
11 months the district was without representation after the expiration of the one hundred
12 eighty-day requirement to hold a special election under section 21.110 by twelve. Partial
13 months may be rounded in standard fashion to the nearest one hundredth place using the
14 requisite number of days in such month. Tax credits issued under this section shall be fully
15 refundable. No tax credits issued under this section shall be sold, transferred, or assigned.

16 4. The department of revenue shall implement this tax credit upon notice of a
17 violation of section 21.110 by any individual and the verification of such violation by the
18 department. Public records shall suffice for a determination of whether a violation of
19 section 21.110 has occurred, except that any individual may bring an action in an
20 appropriate circuit court seeking a writ to require the department to enforce the provisions
21 of this section and any such action shall be subject to de novo review in the circuit court.

22 5. The department of revenue may promulgate rules to implement the provisions
23 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that
24 is created under the authority delegated in this section shall become effective only if it
25 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
26 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
27 vested with the general assembly under chapter 536 to review, to delay the effective date,
28 or to disapprove and annul a rule are subsequently held unconstitutional, then the grant
29 of rulemaking authority and any rule proposed or adopted after August 28, 2014, shall be
30 invalid and void.

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