

HOUSE AMENDMENT NO. \_\_\_\_  
TO  
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Offered By

AMEND House Amendment No. \_\_\_\_ to Senate Bill No. 514, Page 1, Line 31, by inserting after all of said line the following:

"135.562. 1. If any taxpayer with a federal adjusted gross income of thirty thousand dollars or less incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer, such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of one hundred percent of such costs or two thousand five hundred dollars per taxpayer, per tax year.

2. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars but less than sixty thousand dollars who incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of fifty percent of such costs or two thousand five hundred dollars per taxpayer per tax year. No taxpayer shall be eligible to receive tax credits under this section in any tax year immediately following a tax year in which such taxpayer received tax credits under the provisions of this section.

3. Tax credits issued ~~[pursuant to]~~ under this section may be refundable in an amount not to exceed two thousand five hundred dollars per tax year.

4. Eligible costs for which the credit may be claimed include:

- (1) Constructing entrance or exit ramps;
- (2) Widening exterior or interior doorways;
- (3) Widening hallways;
- (4) Installing handrails or grab bars;
- (5) Moving electrical outlets and switches;
- (6) Installing stairway lifts;
- (7) Installing or modifying fire alarms, smoke detectors, and other alerting systems;
- (8) Modifying hardware of doors; or
- (9) Modifying bathrooms.

5. The tax credits allowed, including the maximum amount that may be claimed, ~~[pursuant to]~~ under this section shall be reduced by an amount sufficient to offset any amount of such costs a taxpayer has already deducted from such taxpayer's federal adjusted gross income or to the extent such taxpayer has applied any other state or federal income tax credit to such costs.

6. A taxpayer shall claim a credit allowed by this section in the same ~~[taxable]~~ tax year as

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 the credit is issued, and at the time such taxpayer files his or her Missouri income tax return;  
2 provided that such return is timely filed.

3 7. The department may, in consultation with the department of social services, promulgate  
4 such rules or regulations as are necessary to administer the provisions of this section. Any rule or  
5 portion of a rule, as that term is defined in section 536.010, that is created under the authority  
6 delegated in this section shall become effective only if it complies with and is subject to all of the  
7 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
8 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to  
9 review, to delay the effective date or to disapprove and annul a rule are subsequently held  
10 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
11 August 28, 2007, shall be invalid and void.

12 8. The provisions of this section shall apply to all tax years beginning on or after January 1,  
13 2008.

14 9. The provisions of this section shall expire December 31, ~~[2019]~~ 2025, unless reauthorized  
15 by the general assembly. This section shall terminate on September first of the calendar year  
16 immediately following the calendar year in which the program authorized under this section is  
17 sunset. The provisions of this subsection shall not be construed to limit or in any way impair the  
18 department's ability to redeem tax credits authorized on or before the date the program authorized  
19 under this section expires or a taxpayer's ability to redeem such tax credits.

20 10. In no event shall the aggregate amount of all tax credits allowed ~~[pursuant to]~~ under this  
21 section exceed one hundred thousand dollars in any given fiscal year. The tax credits issued  
22 pursuant to this section shall be on a first-come, first-served filing basis."; and  
23

24 Further amend said bill by amending the title, enacting clause, and intersectional references  
25 accordingly.  
26

27 THIS AMENDS 2440S01.01H.