

FIRST REGULAR SESSION

# HOUSE BILL NO. 1030

## 102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE AUNE.

0174H.02I

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits.

*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  
2 known as section 135.342, to read as follows:

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

2 **(1) "Department", the Missouri department of revenue;**

3 **(2) "Stillbirth", a birth for which a certificate of birth resulting in stillbirth has**  
4 **been issued under section 193.165;**

5 **(3) "Tax credit", a credit against the tax otherwise due under chapter 143,**  
6 **excluding withholding tax imposed under sections 143.191 to 143.265.**

7 **2. For all tax years beginning on or after January 1, 2024, a taxpayer shall be**  
8 **allowed to claim a tax credit against the taxpayer's state tax liability in an amount of two**  
9 **thousand dollars for each stillbirth, provided that the tax credit shall be claimed during**  
10 **only the tax year in which the stillbirth occurred, and further provided that the child**  
11 **otherwise would have been a dependent of the taxpayer, as defined under 26 U.S.C.**  
12 **Section 152.**

13 **3. A tax credit authorized by this section shall be claimed by a taxpayer at the**  
14 **time such taxpayer files a return. Any amount of the tax credit that exceeds the tax due**  
15 **shall be considered an overpayment and shall be refunded to the taxpayer.**

16 **4. Notwithstanding any provision of this section or chapter 143 to the contrary, a**  
17 **taxpayer shall not claim a tax credit under this section and an exemption under**  
18 **subsection 3 of section 143.161 for the same stillbirth.**

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.

19           **5. No tax credit claimed under this section shall be carried forward to any**  
20 **subsequent tax year.**

21           **6. No tax credit claimed under this section shall be assigned, transferred, sold, or**  
22 **otherwise conveyed.**

23           **7. The department of revenue shall promulgate all necessary rules and**  
24 **regulations for the administration of this section. Any rule or portion of a rule, as that**  
25 **term is defined in section 536.010, that is created under the authority delegated in this**  
26 **section shall become effective only if it complies with and is subject to all of the**  
27 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**  
28 **536 are nonseverable and if any of the powers vested with the general assembly**  
29 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**  
30 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**  
31 **and any rule proposed or adopted after August 28, 2023, shall be invalid and void.**

32           **8. Under section 23.253 of the Missouri sunset act:**

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

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

39           **(3) This section shall terminate on September first of the calendar year**  
40 **immediately following the calendar year in which the provisions authorized under this**  
41 **section are sunset.**

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