

FIRST REGULAR SESSION

HOUSE BILL NO. 321

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE APPELBAUM.

0476H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for contraception costs.

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 135.611, to read as follows:

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

- 2 (1) "Contraception", a method or device used to prevent pregnancy that is
3 approved by the Food and Drug Administration including, but not limited to:
4 (a) Cervical cap with spermicide;
5 (b) Diaphragm with spermicide;
6 (c) Female condom;
7 (d) IUD copper;
8 (e) IUD with progestin;
9 (f) Implantable rod;
10 (g) Male condom;
11 (h) Oral contraceptives;
12 (i) Patch;
13 (j) Shot or injection;
14 (k) Spermicide;
15 (l) Sponge with spermicide;
16 (m) Sterilization implant for women;
17 (n) Sterilization surgery for men;

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.

- 18 **(o) Sterilization surgery for women; or**
19 **(p) Vaginal contraceptive ring.**

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21 **"Contraception" shall not include emergency contraception methods or abortion;**

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

24 **2. For all tax years beginning on or after January 1, 2024, a taxpayer shall be**
25 **allowed to claim a tax credit, up to five hundred dollars, against the taxpayer's state tax**
26 **liability in an amount equal to the costs of contraception incurred during the tax year.**

27 **3. The department of revenue may require the taxpayer to provide proof of costs**
28 **incurred.**

29 **4. A tax credit issued under this section shall be refundable but shall not be sold,**
30 **transferred, or assigned.**

31 **5. In no event shall the aggregate amount of all tax credits allowed under this**
32 **section exceed five million dollars in any fiscal year. The tax credits issued under this**
33 **section shall be on a first-come, first-served filing basis.**

34 **6. The department of revenue may promulgate all necessary rules and**
35 **regulations for the administration of this section. Any rule or portion of a rule, as that**
36 **term is defined in section 536.010, that is created under the authority delegated in this**
37 **section shall become effective only if it complies with and is subject to all of the**
38 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**
39 **536 are nonseverable and if any of the powers vested with the general assembly**
40 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
41 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**
42 **and any rule proposed or adopted after August 28, 2023, shall be invalid and void.**

43 **7. Under section 23.253 of the Missouri sunset act:**

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

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

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

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