

FIRST REGULAR SESSION

# HOUSE BILL NO. 1197

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE POCHE.

1038H.011

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) "Qualified taxpayer", any individual subject to the state income tax imposed**  
3 **under chapter 143, excluding the withholding tax imposed under sections 143.191 to**  
4 **143.265;**

5 **(2) "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 qualified taxpayer**  
8 **shall be allowed to claim a tax credit against the taxpayer's state tax liability in an**  
9 **amount equal to one thousand two hundred dollars for each birth during the tax year**  
10 **for which a certificate of birth resulting in stillbirth has been issued under section**  
11 **193.165.**

12 **3. No tax credit claimed under this section shall be carried back to any prior tax**  
13 **year or carried forward to any subsequent tax year.**

14 **4. No tax credit claimed under this section shall be refundable, assigned,**  
15 **transferred, sold, or otherwise conveyed.**

16 **5. The department of revenue shall promulgate all necessary rules and**  
17 **regulations for the administration of this section. Any rule or portion of a rule, as that**  
18 **term is defined in section 536.010, that is created under the authority delegated in this**

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 **section shall become effective only if it complies with and is subject to all of the**  
20 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**  
21 **536 are nonseverable and if any of the powers vested with the general assembly**  
22 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**  
23 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**  
24 **and any rule proposed or adopted after August 28, 2023, shall be invalid and void.**

✓