

FIRST REGULAR SESSION

HOUSE BILL NO. 225

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BOUCHER, MONACO, REYNOLDS, JOLLY, TOWNLEY,
O'TOOLE, DOLAN, MYERS, HENDRICKSON, BURCHAM (Co-sponsors), HOSMER, RANSBALL,
HARDING, KELLY (27), CRAWFORD, LEVIN, WARD, FROELKER,
REINHART, OSTMANN AND FOLEY.

Pre-filed January 2, 2001, and 1000 copies ordered printed.
ANNE C. WALKER, Chief Clerk
0734L.011

AN ACT

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

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 known as section 135.900, to read as follows:

135.900. For tax years beginning on or after January 1, 2001, but before January 1, 2002, any taxpayer who served on active duty in the United States military service, including the merchant marines serving under veteran status, during World War II, for a period of at least one hundred eighty-one consecutive days, and who, either at the time of entering service, was a legal resident of the state of Missouri, or was a resident of the state at the time this bill was presented in 2001, and who was honorably separated or discharged from service, or is still in active service in an honorable status, or has been retired, furloughed to a reserve or placed on inactive status, or the surviving spouse of such a taxpayer which has not remarried, shall be allowed a refundable credit against the tax otherwise due pursuant to chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, of three hundred dollars. No person is entitled to a credit pursuant to this section who has been at any time guilty of any fraud or willful violation or evasion of or resistance to the Selective Service Act, or the rules and regulations of the War or Defense Department in force thereunder, or who has received a credit from any other state for the same service or is incarcerated for conviction of a felony. The credit shall be claimed as prescribed by the director of the department of revenue.