

SECOND REGULAR SESSION

HOUSE BILL NO. 1039

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES LUETKEMEYER (Sponsor), MYERS, ROSS,
REINHART AND BERKSTRESSER.

Pre-filed December 3, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2571L.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for admission fees to tourist attractions.

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 135.850, to read as follows:

**135.850. 1. For all tax years beginning on or after January 1, 2002, a taxpayer shall
2 be allowed a tax credit against the state tax liability imposed by chapter 143, RSMo,
3 excluding withholding tax imposed by sections 143.191 to 143.261, RSMo, for the amounts
4 the taxpayer paid for admission to tourist attractions in the state of Missouri.**

**5 2. In no event may the total credit claimed pursuant to this section exceed three
6 hundred dollars, and in no event shall a credit claimed pursuant to this section reduce the
7 taxpayer's liability to less than zero for the tax year for which the credit is claimed.**

**8 3. A taxpayer claiming the tax credit pursuant to this section shall attach to the
9 state income tax return actual receipts from the tourist attraction showing the amount
10 spent on admission fees to the tourist attraction. In the case of failure to attach the actual
11 receipts, no credit pursuant to this section shall be allowed for such amounts the taxpayer
12 paid for admission to tourist attractions.**

**13 4. For purposes of this section, "tourist attraction" means any state park
14 administered by the department of natural resources or any private commercial entity in
15 any county of the first classification without a charter form of government and with more
16 than thirty-seven thousand but less than thirty-seven thousand one hundred inhabitants,
17 or any county of the first classification with a charter form of government and with more
18 than six hundred thousand but less than seven hundred thousand inhabitants, or any**

19 county of the third classification without a township form of government and with more
20 than twenty-three thousand five hundred but less than twenty-three thousand six hundred
21 inhabitants, or any county of the third classification without a township form of
22 government and with more than nineteen thousand three hundred but less than nineteen
23 thousand four hundred inhabitants, or any county of the first classification with a charter
24 form of government and with more than one million inhabitants, or any county of the first
25 classification without a charter form of government and with more than thirty-nine
26 thousand seven hundred but less than thirty-nine thousand eight hundred inhabitants, or
27 any home rule city with more than four hundred thousand inhabitants and located in more
28 than one county, or any city not within a county.

29 **5. Private commercial entities shall be deemed tourist attractions if they appeal to**
30 **the recreational desires and tastes of the traveling public through the presentation of**
31 **services or devices designed to entertain or educate visitors, including but not limited to:**

- 32 **(a) Amusement parks, carnivals, circuses, fairs, and water parks;**
- 33 **(b) Aerial tramways;**
- 34 **(c) Commercial animal, reptile, and zoological exhibits;**
- 35 **(d) Commercial beaches and hot springs;**
- 36 **(e) Go-carts/miniature golf establishments;**
- 37 **(f) Horse shows and rodeos;**
- 38 **(g) Rides on airplanes, helicopters, balloons, gliders, parachutes, and bungee**
39 **jumps;**
- 40 **(h) Automobile, bicycle, dog, horse, and other racing events; and**
- 41 **(i) Music shows and pageants, movie theaters, and live theaters.**