

SECOND REGULAR SESSION

HOUSE BILL NO. 1640

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WRIGHT.

Read 1st time January 24, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

3888L.011

AN ACT

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

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 135.966, to read as follows:

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

2 (1) "Child", a person who is less than six years old, who receives no public
3 assistance, and for whom the taxpayer claiming a credit pursuant to this section, or the
4 taxpayer's spouse, has a legal obligation to support;

5 (2) "Child care", providing the majority of the supervision, instruction, and care
6 received by a child during an average day;

7 (3) "Qualified spouse", a person who is married to the taxpayer claiming a credit
8 pursuant to this section, who is not employed in a trade or business and who is not
9 providing any services for hire, who receives no public assistance and who provides child
10 care to such person's, or to the taxpayer's, child.

11 2. For all tax years beginning on or after January 1, 2002, a resident individual
12 taxpayer who receives no public assistance and whose child, or whose spouse's child,
13 receives child care from a qualified spouse shall be allowed a credit against the tax
14 otherwise due pursuant to chapter 143, RSMo, not including sections 143.191 to 143.265,
15 RSMo, in an amount equal to one thousand two hundred and fifty dollars.

16 3. The tax credit allowed by this section shall be claimed by the taxpayer in the tax
17 year in which the qualified spouse provided the taxpayer's child, or such spouse's child,
18 with child care and shall be claimed at the time the taxpayer files a tax return. Where the

19 amount of the credit exceeds tax liability, the difference between the credit and the tax
20 liability shall be returned to the taxpayer as a tax refund.

21 **4. Any taxpayer claiming a credit pursuant to this section shall file as part of the**
22 **taxpayer's return an affidavit signed by the taxpayer's spouse attesting to being a qualified**
23 **spouse pursuant to this section.**

24 **5. The director of the department of revenue shall promulgate rules and regulations**
25 **to administer this section. No rule or portion of a rule promulgated pursuant to the**
26 **authority of this section shall become effective unless it has been promulgated pursuant to**
27 **the provisions of chapter 536, RSMo.**