

SECOND REGULAR SESSION

HOUSE BILL NO. 2169

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES COOPER, DEMPSEY, REINHART,
MAYER, CROWELL (Co-sponsors), BEARDEN, QUINN, HARTZLER, MILLER, BEHNEN,
WRIGHT AND SCOTT.

Read 1st time March 13, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2835L.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for disabled dependent care 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 135.870, to read as follows:

135.870. 1. For purposes of this section, the following terms mean:

2 (1) "Eligible disabled dependent", an individual who resides in the home of the
3 taxpayer claiming the tax credit allowed by this section for at least one-half of the taxable
4 year and who is unable to engage in any substantial gainful activity by reason of any
5 medically determinable physical or mental impairment which can be expected to result in
6 death or which has or can be expected to last for a continuous period of not less than
7 twelve months;

8 (2) "Medical equipment", equipment used primarily and customarily to provide
9 medical and other health services;

10 (3) "Qualified custodial care" includes:

11 (a) Assistance with personal care, such as bathing, dressing, toileting, eating, or
12 movement provided to an eligible disabled dependent;

13 (b) Assistance as needed with day-to-day activities such as shopping, cooking, or
14 transportation to appointments provided to an eligible disabled dependent.

15 2. For all taxable years beginning on or after January 1, 2002, a taxpayer shall be
16 allowed a tax credit against the state tax liability imposed by chapter 143, RSMo, excluding
17 withholding tax imposed by sections 143.191 to 143.265, RSMo, for an amount equal to five

18 **hundred dollars for housing costs for an eligible disabled dependent, and for up to five**
19 **hundred dollars for the amounts the taxpayer paid for medical equipment and qualified**
20 **custodial care on behalf of such disabled dependent.**

21 **3. In no event may the total credit claimed per taxpayer pursuant to this section**
22 **exceed one thousand dollars, and in no event shall a credit claimed pursuant to this section**
23 **reduce the taxpayer's liability to less than zero for the tax year for which the credit is**
24 **claimed.**

25 **4. The department of revenue may promulgate such rules and regulations as are**
26 **necessary to administer the provisions of this section. No rule or portion of a rule**
27 **promulgated pursuant to the authority of this section shall become effective unless it has**
28 **been promulgated pursuant to chapter 536, RSMo.**