

FIRST REGULAR SESSION

# HOUSE BILL NO. 146

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HOSKINS.

Pre-filed December 29, 2004 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0663L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to income tax credit for the elderly.

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*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 135.040, to read as follows:

**135.040. 1. For all tax years beginning on or after January 1, 2005, a resident  
2 taxpayer who has attained sixty-five years of age on or before the last day of the tax year  
3 and with a Missouri adjusted gross income of twenty-five thousand dollars or less for such  
4 tax year shall be allowed a credit against the tax otherwise due under chapter 143, RSMo,  
5 not including sections 143.191 to 143.265, RSMo, in the amount of three thousand dollars.**

**6 2. The tax credit allowed under subsection 1 of this section shall be claimed by the  
7 taxpayer at the time such taxpayer files a return. Any amount of tax credit which exceeds  
8 the taxpayer's tax liability shall not be transferable but shall be refunded to the taxpayer.**

**9 3. The director of the department of revenue is authorized to promulgate rules and  
10 regulations necessary to administer the provisions of this section. Any rule or portion of  
11 a rule, as that term is defined in section 536.010, RSMo, that is created under the authority  
12 delegated in this section shall become effective only if it complies with and is subject to all  
13 of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This  
14 section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the  
15 general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or  
16 to disapprove and annul a rule are subsequently held unconstitutional, then the grant of**

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.

17 **rulemaking authority and any rule proposed or adopted after August 28, 2005, shall be**  
18 **invalid and void.**

19 **4. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

20 **(1) The provisions of the new program authorized under this section shall**  
21 **automatically sunset December 31, 2010, unless reauthorized by an act of the general**  
22 **assembly; and**

23 **(2) If such program is reauthorized, the program authorized under this section**  
24 **shall automatically sunset December 31, 2016; and**

25 **(3) This section shall terminate on September 1, 2017.**