

FIRST REGULAR SESSION

# HOUSE BILL NO. 76

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SMITH (14) (Sponsor), MOORE,  
BIVINS AND WALTON (Co-sponsors).

Pre-filed December 5, 2006 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

0215L.01I

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for donations to families of veterans of the military.

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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 135.652, to read as follows:

**135.652. 1. As used in this section, the following terms mean:**

2 (1) "Donations", any payment, gift, loan, advance, deposit, or donation of money  
3 or anything of value;

4 (2) "Injuries, wounds, or illnesses", includes but is not limited to loss of a limb, loss  
5 of vision, spinal cord injury, paralysis, traumatic brain injury, permanent disfigurement,  
6 severe burns, post traumatic stress disorder, and other conditions requiring extensive  
7 hospitalizations or multiple surgeries;

8 (3) "Tax credit", a credit against the tax otherwise due under chapter 143, RSMo,  
9 excluding withholding tax imposed by sections 143.191 to 143.265, RSMo;

10 (4) "Taxpayer", any individual subject to the tax imposed in chapter 143, RSMo,  
11 excluding withholding tax imposed by sections 143.191 to 143.265, RSMo;

12 (5) "Veteran", any person who is a veteran of service in the armed forces of the  
13 United States, including reserve components and the national guard of this state, as defined  
14 in Sections 101(3) and 109 of Title 32, United States Code, and any other military force

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.

15 organized under the laws of this state, who was deployed abroad to serve in military  
16 expeditions in the global war on terrorism operations on or after September 11, 2001, as  
17 determined by the Secretary of Defense, and who, as a result of such deployment:

18 (a) Was severely injured or wounded or suffered a severe illness as determined by  
19 the Missouri veteran's commission and as such injuries, wounds, or illnesses are classified  
20 as severe by the Secretary of Defense; or

21 (b) Was determined to be in a missing status under policies and procedures  
22 established under 10 U.S.C. 1501, as amended.

23 2. For all taxable years beginning on or after January 1, 2007, a taxpayer shall be  
24 allowed a tax credit for donations made to any veteran or to such veteran's family. The tax  
25 credit amount shall be equal to the cumulative value of all donations made to the veteran  
26 or the veteran's family in the taxable year for which the credit is claimed. If the amount  
27 of the tax credit issued exceeds the amount of the taxpayer's state tax liability for the tax  
28 year for which the credit is claimed, the difference shall not be refundable but may be  
29 carried forward to any of the taxpayer's five subsequent taxable years. The tax credit may  
30 be transferred, sold, or assigned. In the event that a veteran who is determined to be in a  
31 missing status is accounted for under policies and procedures established under 10 U.S.C.  
32 1501, as amended, the taxpayer may continue to claim a tax credit for all subsequent  
33 donations made to the veteran or to such veteran's family under this section.

34 3. The department of revenue may promulgate rules to implement the provisions  
35 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,  
36 RSMo, that is created under the authority delegated in this section shall become effective  
37 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,  
38 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are  
39 nonseverable and if any of the powers vested with the general assembly pursuant to  
40 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule  
41 are subsequently held unconstitutional, then the grant of rulemaking authority and any  
42 rule proposed or adopted after August 28, 2007, shall be invalid and void.

43 4. Under section 23.253, RSMo, of the Missouri Sunset Act:

44 (1) The provisions of the new program authorized under this section shall  
45 automatically sunset six years after the effective date of this section unless reauthorized by  
46 an act of the general assembly; and

47 (2) If such program is reauthorized, the program authorized under this section  
48 shall automatically sunset twelve years after the effective date of the reauthorization of this  
49 section; and

50           **(3) This section shall terminate on September first of the calendar year immediately**  
51 **following the calendar year in which the program authorized under this section is sunset.**

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