

FIRST REGULAR SESSION

# HOUSE BILL NO. 488

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WASSON.

Read 1st time January 18, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for the use of idle reduction technology.

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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 known as section 135.670, to read as follows:

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

(1) "Class 8 truck" a heavy duty vehicle, as defined in 42 U.S.C. Section 16104, as amended, that has a gross vehicle weight in excess of thirty three thousand pounds;

(2) "Department", the department of revenue;

(3) "Idle reduction technology", shall have the same meaning ascribed in 42 U.S.C. Section 16104, as amended;

(4) "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer under the provisions of chapters 143, 147, and 153, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer under the provisions of chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions;

(5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, RSMo, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, RSMo, or an express

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.

16 company which pays an annual tax on its gross receipts in this state under chapter 153,  
17 RSMo, or an individual subject to the state income tax imposed by the provisions of  
18 chapter 143, RSMo.

19       2. For all tax years beginning on or after January 1, 2007, a taxpayer shall be  
20 allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal  
21 to fifty percent of the amount such taxpayer paid to purchase and install idle reduction  
22 technology on a class 8 truck after January 1, 2007. In no case shall the tax credit exceed  
23 thirty five hundred dollars per truck.

24       3. The amount of the tax credit claimed shall not exceed the amount of the  
25 taxpayer's state tax liability for the taxable year for which the credit is claimed. However,  
26 any tax credit that cannot be claimed in the taxable year the purchase and installation was  
27 made may be carried over to the next three succeeding taxable years until the full credit  
28 has been claimed. The tax credit allowed under this section shall be nontransferable.

29       4. Not less than one hundred and twenty days from the effective date of this act, the  
30 department shall promulgate rules necessary for the implementation of the provisions of  
31 this act. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,  
32 that is created under the authority delegated in this section shall become effective only if  
33 it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if  
34 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable  
35 and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,  
36 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
37 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
38 adopted after August 28, 2007, shall be invalid and void.

39       5. Under section 23.253, RSMo, of the Missouri sunset act:

40       (1) The provisions of the new program authorized under this section shall  
41 automatically sunset two years after the effective date of this section unless reauthorized  
42 by an act of the general assembly; and

43       (2) If such program is reauthorized, the program authorized under this section  
44 shall automatically sunset two years after the effective date of the reauthorization of; and

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

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