

FIRST REGULAR SESSION

HOUSE BILL NO. 538

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES LOW (39) (Sponsor), DOUGHERTY, BOWMAN, MEADOWS, ROORDA, LeVOTA, SCAVUZZO, RUCKER, DONNELLY, HAYWOOD AND SKAGGS (Co-sponsors).

Read 1st time January 23, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1221L.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for service as a poll worker.

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 135.1174, to read as follows:

135.1174. 1. As used in this section, the following terms mean:

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

4 **(2) "Taxpayer", any individual who serves as a poll worker during the taxable year**
5 **for which the tax credit allowed under this section is claimed.**

6 **2. For all taxable years beginning on or after January 1, 2008, a taxpayer shall be**
7 **allowed a tax credit subject to the limitations in this section. The tax credit amount shall**
8 **be equal to fifty dollars per election in which the taxpayer has served as a poll worker, but**
9 **shall not exceed one hundred dollars per taxable year per taxpayer claiming the credit.**
10 **The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state**
11 **tax liability for the tax year for which the credit is claimed. No amount of credit that the**
12 **taxpayer is prohibited by this section from claiming in a tax year shall be refundable, but**
13 **may be carried forward to any of the taxpayer's five subsequent taxable years. The**
14 **amount of credit may also be carried back to any of the taxpayer's three previous taxable**

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 years, but shall not be applied to any taxable year ending before January 1, 2008. No tax
16 credit granted under this section shall be transferable.

17 **3. The department of revenue shall promulgate rules to implement the provisions**
18 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010,**
19 **RSMo, that is created under the authority delegated in this section shall become effective**
20 **only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,**
21 **if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are**
22 **nonseverable and if any of the powers vested with the general assembly pursuant to**
23 **chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule**
24 **are subsequently held unconstitutional, then the grant of rulemaking authority and any**
25 **rule proposed or adopted after August 28, 2007, shall be invalid and void.**

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

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

30 **(2) If such program is reauthorized, the program authorized under this section**
31 **shall automatically sunset twelve years after the effective date of the reauthorization of this**
32 **section; and**

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

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