

FIRST REGULAR SESSION

HOUSE BILL NO. 559

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SKAGGS (Sponsor), HUGHES, WILDBERGER,
TALBOY AND PAGE (Co-sponsors).

Read 1st time January 24, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1412L.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for infertility treatment 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 135.632, to read as follows:

135.632. 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 subject to the tax imposed in chapter 143, RSMo,
5 excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.

6 2. For all taxable years beginning on or after January 1, 2007, a taxpayer shall be
7 allowed a tax credit for the costs of receiving human infertility treatments. The tax credit
8 amount shall be equal to the amount expended for the cost of such treatments. The amount
9 of the tax credit issued shall not exceed the amount of the taxpayer's state tax liability for
10 the tax year for which the credit is claimed. No amount of credit that the taxpayer is
11 prohibited by this section from claiming in a tax year shall be refundable, nor shall any tax
12 credit granted under this section shall be transferred, sold, or assigned.

13 3. The department of revenue may promulgate rules to implement the provisions
14 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,

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 RSMo, that is created under the authority delegated in this section shall become effective
16 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,
17 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
18 nonseverable and if any of the powers vested with the general assembly pursuant to
19 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule
20 are subsequently held unconstitutional, then the grant of rulemaking authority and any
21 rule proposed or adopted after August 28, 2007, shall be invalid and void.

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

23 (1) The provisions of the new program authorized under this section shall
24 automatically sunset on December thirty-first six years after the effective date of this
25 section unless reauthorized by an act of the general assembly; and

26 (2) If such program is reauthorized, the program authorized under this section
27 shall automatically sunset on December thirty-first twelve years after the effective date of
28 the reauthorization of this section; and

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

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