

HOUSE BILL NO. 2315

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BARNES (60).

5993H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a child tax credit.

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 135.320, to read as follows:

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

2 **(1) "Child", either:**

3 **(a) A son or daughter, adopted child, stepchild, foster child, or a descendant of any**
4 **of the foregoing; or**

5 **(b) A brother, sister, half-brother, half-sister, stepbrother, stepsister, or a**
6 **descendant of the foregoing;**

7 **(2) "Qualified child", any child of the taxpayer who:**

8 **(a) Is claimed as a dependant of the taxpayer;**

9 **(b) Is seventeen years of age or younger at the end of the tax year;**

10 **(c) Did not provide half the costs of his or her own support; and**

11 **(d) Lived with the taxpayer for more than half of the tax year;**

12 **(3) "Tax credit", a credit against the tax otherwise due under chapter 143,**
13 **excluding withholding tax imposed under sections 143.191 to 143.265.**

14 **2. For all tax years beginning on or after January 1, 2019, a taxpayer shall be**
15 **allowed to claim a tax credit against the taxpayer's state tax liability for each qualified**
16 **child in the following amounts. If the taxpayer's Missouri adjusted gross income is:**

17 **(1) Less than or equal to fifty thousand dollars, one thousand dollars;**

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.

18 **(2) Greater than fifty thousand dollars but less than or equal to seventy-five**
19 **thousand dollars, seven hundred fifty dollars;**

20 **(3) Greater than seventy-five thousand dollars but less than or equal to one**
21 **hundred thousand dollars, five hundred dollars; or**

22 **(4) Greater than one hundred thousand dollars but less than or equal to one**
23 **hundred twenty-five thousand dollars, two hundred fifty dollars.**

24 **3. The tax credit authorized under this section is nonrefundable and shall not be**
25 **assigned, transferred, or sold.**

26 **4. The department of revenue may promulgate rules to implement the provisions**
27 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**
28 **is created under the authority delegated in this section shall become effective only if it**
29 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
30 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**
31 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**
32 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**
33 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2018,**
34 **shall be invalid and void.**

35 **5. Under section 23.253 of the Missouri sunset act:**

36 **(1) The provisions of the tax credit authorized under this section shall**
37 **automatically sunset on December thirty-first six years after the effective date of this**
38 **section unless reauthorized by an act of the general assembly;**

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

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

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