

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 108, Page 9, Section 99.848, Line 15, by inserting after said section and line the
3 following:
4

5 "135.562. 1. If any taxpayer with a federal adjusted gross income of thirty thousand dollars
6 or less incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling
7 accessible to an individual with a disability who permanently resides with the taxpayer, such
8 taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount
9 equal to the lesser of one hundred percent of such costs or two thousand five hundred dollars per
10 taxpayer, per tax year.

11 2. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars but
12 less than sixty thousand dollars who incurs costs for the purpose of making all or any portion of
13 such taxpayer's principal dwelling accessible to an individual with a disability who permanently
14 resides with the taxpayer shall receive a tax credit against such taxpayer's Missouri income tax
15 liability in an amount equal to the lesser of fifty percent of such costs or two thousand five hundred
16 dollars per taxpayer per tax year. No taxpayer shall be eligible to receive tax credits under this
17 section in any tax year immediately following a tax year in which such taxpayer received tax credits
18 under the provisions of this section.

19 3. Tax credits issued ~~[pursuant to]~~ under this section may be refundable in an amount not to
20 exceed two thousand five hundred dollars per tax year.

21 4. Eligible costs for which the credit may be claimed include:

- 22 (1) Constructing entrance or exit ramps;
23 (2) Widening exterior or interior doorways;
24 (3) Widening hallways;
25 (4) Installing handrails or grab bars;
26 (5) Moving electrical outlets and switches;
27 (6) Installing stairway lifts;
28 (7) Installing or modifying fire alarms, smoke detectors, and other alerting systems;
29 (8) Modifying hardware of doors; or
30 (9) Modifying bathrooms.

31 5. The tax credits allowed, including the maximum amount that may be claimed, ~~[pursuant~~
32 ~~to]~~ under this section shall be reduced by an amount sufficient to offset any amount of such costs a
33 taxpayer has already deducted from such taxpayer's federal adjusted gross income or to the extent
34 such taxpayer has applied any other state or federal income tax credit to such costs.

35 6. A taxpayer shall claim a credit allowed by this section in the same ~~[taxable]~~ tax year as
36 the credit is issued, and at the time such taxpayer files his or her Missouri income tax return;

Action Taken _____ Date _____

1 provided that such return is timely filed.

2 7. The department may, in consultation with the department of social services, promulgate
3 such rules or regulations as are necessary to administer the provisions of this section. Any rule or
4 portion of a rule, as that term is defined in section 536.010, that is created under the authority
5 delegated in this section shall become effective only if it complies with and is subject to all of the
6 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
7 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to
8 review, to delay the effective date or to disapprove and annul a rule are subsequently held
9 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
10 August 28, 2007, shall be invalid and void.

11 8. The provisions of this section shall apply to all tax years beginning on or after January 1,
12 2008.

13 9. The provisions of this section shall expire December 31, ~~[2019]~~ 2025, unless reauthorized
14 by the general assembly. This section shall terminate on September first of the calendar year
15 immediately following the calendar year in which the program authorized under this section is
16 sunset. The provisions of this subsection shall not be construed to limit or in any way impair the
17 department's ability to redeem tax credits authorized on or before the date the program authorized
18 under this section expires or a taxpayer's ability to redeem such tax credits.

19 10. In no event shall the aggregate amount of all tax credits allowed ~~[pursuant to]~~ under this
20 section exceed one hundred thousand dollars in any given fiscal year. The tax credits issued
21 pursuant to this section shall be on a first-come, first-served filing basis."; and
22

23 Further amend said bill by amending the title, enacting clause, and intersectional references
24 accordingly.