

SECOND EXTRAORDINARY SESSION
HOUSE BILL NO. 13

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WALKER (74).

2460H.03I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for contraception 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 known as section 135.610, to read as follows:

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

(1) "Contraception", a method or device used to prevent pregnancy that is approved by the Food and Drug Administration including, but not limited to:

(a) Cervical cap with spermicide;

(b) Diaphragm with spermicide;

(c) Female condom;

(d) IUD copper;

(e) IUD with progestin;

(f) Implantable rod;

(g) Male condom;

(h) Oral contraceptives;

(i) Patch;

(j) Shot or injection;

(k) Spermicide;

(l) Sponge with spermicide;

(m) Sterilization implant for women;

(n) Sterilization surgery for men;

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 (o) Sterilization surgery for women; or
19 (p) Vaginal contraceptive ring;

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21 "Contraception" shall not include emergency contraception methods or abortion;

22 (2) "Tax credit", a credit against the tax otherwise due under chapter 143,
23 excluding withholding tax imposed under sections 143.191 to 143.265.

24 2. For all tax years beginning on or after January 1, 2018, a taxpayer shall be
25 allowed to claim a tax credit, up to five hundred dollars, against the taxpayer's state tax
26 liability in an amount equal to the costs of contraception incurred during the tax year.

27 3. The department of revenue may require the taxpayer to provide proof of costs
28 incurred.

29 4. A tax credit issued under this section shall be refundable but shall not be sold,
30 transferred, or assigned.

31 5. In no event shall the aggregate amount of all tax credits allowed pursuant to this
32 section exceed five million dollars in any fiscal year. The tax credits issued pursuant to this
33 section shall be on a first-come, first-served filing basis.

34 6. The department of revenue may promulgate rules to implement the provisions
35 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that
36 is created under the authority delegated in this section shall become effective only if it
37 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
38 section 536.028. This section and chapter 536 are nonseverable, and, if any of the powers
39 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
40 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
41 grant of rulemaking authority and any rule proposed or adopted after August 28, 2017,
42 shall be invalid and void.

43 7. Under section 23.253 of the Missouri sunset act:

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

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

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

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