

SECOND REGULAR SESSION

HOUSE BILL NO. 1631

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE POCHE.

3381H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

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

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 135.342, to read as follows:

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

2 **(1) "Qualified taxpayer", any individual subject to the state income tax imposed**
3 **under chapter 143, excluding the withholding tax imposed under sections 143.191 to**
4 **143.265;**

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

7 **2. For all tax years beginning on or after January 1, 2025, a qualified taxpayer**
8 **shall be allowed to claim a tax credit against the taxpayer's state tax liability in an**
9 **amount equal to one thousand two hundred dollars for each birth during the tax year**
10 **for which a certificate of birth resulting in stillbirth has been issued under section**
11 **193.165.**

12 **3. No tax credit claimed under this section shall be carried back to any prior tax**
13 **year or carried forward to any subsequent tax year.**

14 **4. No tax credit claimed under this section shall be refundable, assigned,**
15 **transferred, sold, or otherwise conveyed.**

16 **5. The department of revenue shall promulgate all necessary rules and**
17 **regulations for the administration of this section. Any rule or portion of a rule, as that**
18 **term is defined in section 536.010, that is created under the authority delegated in this**

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.

19 section shall become effective only if it complies with and is subject to all of the
20 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter
21 536 are nonseverable and if any of the powers vested with the general assembly
22 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul
23 a rule are subsequently held unconstitutional, then the grant of rulemaking authority
24 and any rule proposed or adopted after August 28, 2024, shall be invalid and void.

25 6. Under section 23.253 of the Missouri sunset act:

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

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

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

35 (4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit
36 properly issued before this program was sunset in a tax year after the program is sunset.

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