

HOUSE BILL NO. 2211

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HILL.

4939H.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 135.320, to read as follows:

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

2 **(1) "Qualified child", a child, whether biological or adoptive, of a qualified**
3 **taxpayer; provided that, such child is under eighteen years of age;**

4 **(2) "Qualified taxpayer", a person who is married and who is subject to the state**
5 **income tax imposed under chapter 143, excluding withholding tax imposed under sections**
6 **143.191 to 143.265;**

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

9 **2. For all tax years beginning on or after January 1, 2021, a qualified taxpayer shall**
10 **be allowed to claim a tax credit for each qualified child of the qualified taxpayer, in an**
11 **amount equal to five hundred dollars per qualified child.**

12 **3. The tax credits authorized under this section may be claimed on either a separate**
13 **or a combined tax return, by either or both of any qualified taxpayer parents of a qualified**
14 **child; provided that, no tax return shall allow the tax credit authorized under this section**
15 **in an amount in excess of five hundred dollars per qualified child.**

16 **4. The tax credit authorized under this section shall be refundable, but shall not be**
17 **assigned, transferred, sold, or otherwise conveyed.**

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 **5. The department of revenue shall promulgate all necessary rules and regulations**
19 **for the administration of this section. Any rule or portion of a rule, as that term is defined**
20 **in section 536.010, that is created under the authority delegated in this section shall become**
21 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**
22 **if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any**
23 **of the powers vested with the general assembly pursuant to chapter 536 to review, to delay**
24 **the effective date, or to disapprove and annul a rule are subsequently held**
25 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**
26 **after August 28, 2020, shall be invalid and void.**

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