

SECOND REGULAR SESSION

SENATE BILL NO. 1098

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATORS WILSON, COLEMAN, DAYS, DOUGHERTY AND BRAY.

Read 1st time February 23, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5225S.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for service as a poll worker.

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
2 section, to be known as section 135.1174, to read as follows:

135.1174. 1. For taxable years beginning on or after January 1,
2 2007, each taxpayer who serves as a poll worker during the tax year
3 shall be entitled to a credit against the tax otherwise due under
4 chapter 143, RSMo, in an amount equal to fifty dollars per election in
5 which the taxpayer serves as a poll worker, not to exceed one hundred
6 dollars per year per taxpayer claiming the credit. This credit is
7 nonrefundable, but may be carried back three preceding tax years,
8 except not to a tax year prior to 2007, and may be carried forward five
9 years until used.

10 2. A taxpayer shall claim a credit allowed by this section at the
11 time such taxpayer files his or her Missouri income tax return,
12 provided that such return is filed in a timely manner.

13 3. The department may promulgate such rules or regulations as
14 are necessary to administer the provisions of this section. Any rule or
15 portion of a rule, as that term is defined in section 536.010, RSMo, that
16 is created under the authority delegated in this section shall become
17 effective only if it complies with and is subject to all of the provisions
18 of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This
19 section and chapter 536, RSMo, are nonseverable and if any of the
20 powers vested with the general assembly pursuant to chapter 536,
21 RSMo, to review, to delay the effective date, or to disapprove and annul

22 a rule are subsequently held unconstitutional, then the grant of
23 rulemaking authority and any rule proposed or adopted after August
24 28, 2006, shall be invalid and void.

25 4. Pursuant to section 23.253, RSMo, of the Missouri sunset act:

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

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

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

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Bill

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