

SECOND REGULAR SESSION

SENATE BILL NO. 877

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATORS KENNEDY AND BRAY.

Read 1st time January 17, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

4496S.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax relief for persons assisting disabled citizens, with an expiration date.

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 135.562, to read as follows:

**135.562. 1. This section shall be known and may be cited as the
2 "Accessible Home Tax Credit Program".**

3 2. As used in this section, the following terms mean:

4 (1) "Department", the department of revenue;

5 (2) "Director", the director of the department of revenue;

**6 (3) "Disability", a physical impairment which substantially limits
7 one or more of a person's major life activities;**

**8 (4) "Tax liability", the tax due pursuant to chapter 143, RSMo,
9 other than taxes withheld pursuant to sections 143.191 to 143.265,
10 RSMo; and**

11 (5) "Taxpayer", any non-corporate taxpayer.

**12 3. If any taxpayer with a federal adjusted gross income of thirty
13 thousand dollars or less incurs costs for the purpose of making all or
14 any portion of such taxpayer's principal dwelling accessible to an
15 individual with a disability who permanently resides with the taxpayer,
16 such taxpayer shall receive a tax credit against such taxpayer's
17 Missouri income tax liability in an amount equal to the lesser of one
18 hundred percent of such costs or two thousand five hundred
19 dollars. Tax credits issued pursuant to this subsection are refundable
20 in an amount not to exceed two thousand five hundred dollars per tax
21 year and shall be subject to appropriation.**

22 4. Any taxpayer with a federal adjusted gross income greater
23 than thirty thousand dollars but less than sixty thousand dollars who
24 incurs costs for the purpose of making all or any portion of such
25 taxpayer's principal dwelling accessible to an individual with a
26 disability who permanently resides with the taxpayer, shall receive a
27 tax credit against such taxpayer's Missouri income tax liability in an
28 amount equal to the lesser of fifty percent of such costs or two
29 thousand five hundred dollars per tax year. Tax credits issued
30 pursuant to this subsection are refundable in an amount not to exceed
31 two thousand five hundred dollars per tax year.

32 5. In no event shall the aggregate amount of all tax credits
33 allowed pursuant to this section exceed one hundred thousand
34 dollars. The tax credits issued pursuant to this subsection shall be on
35 a first-come, first-served filing basis.

36 6. Eligible costs for which the credit may be claimed include:

- 37 (1) Constructing entrance or exit ramps;
- 38 (2) Widening exterior or interior doorways;
- 39 (3) Widening hallways;
- 40 (4) Installing handrails or grab bars;
- 41 (5) Moving electrical outlets and switches;
- 42 (6) Installing stairway lifts;
- 43 (7) Installing or modifying fire alarms, smoke detectors, and
44 other alerting systems;
- 45 (8) Modifying hardware of doors; or
- 46 (9) Modifying bathrooms.

47 7. The tax credits allowed, including the maximum amount that
48 may be claimed, pursuant to this section shall be reduced by one-third
49 to the extent a taxpayer has already deducted such costs from such
50 taxpayer's federal adjusted gross income or applied any other state or
51 federal income tax credit to such costs.

52 8. A taxpayer shall claim a credit allowed by this section in the
53 same taxable year as the credit is issued, and at the time such taxpayer
54 files his or her Missouri income tax return; provided that, such return
55 is timely filed.

56 9. The department may promulgate such rules or regulations as
57 are necessary to administer the provisions of this section. Any rule or
58 portion of a rule, as that term is defined in section 536.010, RSMo, that

59 is created under the authority delegated in this section shall become
60 effective only if it complies with and is subject to all of the provisions
61 of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This
62 section and chapter 536, RSMo, are nonseverable and if any of the
63 powers vested with the general assembly pursuant to chapter 536,
64 RSMo, to review, to delay the effective date or to disapprove and annul
65 a rule are subsequently held unconstitutional, then the grant of
66 rulemaking authority and any rule proposed or adopted after August
67 28, 2006, shall be invalid and void.

68 10. The provisions of this section shall apply to all tax years
69 beginning on or after January 1, 2006.

70 11. The provisions of this section shall expire December 31, 2011.

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