

FIRST REGULAR SESSION

SENATE BILL NO. 468

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR LEWIS.

0594S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 143.782, RSMo, and to enact in lieu thereof one new section relating to income tax refunds.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 143.782, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 143.782,
3 to read as follows:

143.782. As used in sections 143.782 to 143.788,
2 unless the context clearly requires otherwise, the following
3 terms shall mean and include:

4 (1) "Court", the supreme court, court of appeals, or
5 any circuit court of the state;

6 (2) "Debt", any sum due and legally owed to any state
7 agency which has accrued through contract, subrogation,
8 tort, or operation of law regardless of whether there is an
9 outstanding judgment for that sum, court costs as defined in
10 section 488.010, fines and fees owed, or any support
11 obligation which is being enforced by the family support
12 division on behalf of a person who is receiving support
13 enforcement services pursuant to section 454.425, or any
14 claim for unpaid health care services which is being
15 enforced by the department of health and senior services on
16 behalf of a hospital or health care provider under section
17 143.790;

18 (3) "Debtor", any individual, sole proprietorship,
19 partnership, corporation or other legal entity owing a debt;

20 (4) "Department", the department of revenue of the
21 state of Missouri;

22 (5) "Refund", the Missouri income tax refund which the
23 department determines to be due any taxpayer pursuant to the
24 provisions of this chapter. The amount of a refund shall
25 not include any senior citizens property tax credit provided
26 by sections 135.010 to 135.035 unless such refund is being
27 offset for a delinquency or debt relating to individual
28 income tax or a property tax credit; and

29 (6) "State agency", any department, division, board,
30 commission, office, or other agency of the state of
31 Missouri, including public community college districts and
32 housing authorities as defined in section 99.020. **The term**
33 **"state agency" shall also include municipalities with**
34 **populations over two hundred fifty thousand, for eligible**
35 **debts arising on or after January 1, 2026.**

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