

SECOND REGULAR SESSION

# SENATE BILL NO. 846

90TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR HOUSE.

Read 1st time January 17, 2000, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

3670S.051

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## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to long term care tax relief.

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*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 known as section 135.098, to read as follows:

**135.098. 1. This section shall be known and may be cited as the "Missouri Long Term Health Care Tax Credit".**

**2. Any person residing in this state who resides in a facility as defined in section 198.006, RSMo, which provides long term care, shall be eligible to receive an income tax credit of up to ten percent of expenses incurred by the taxpayer for room, board and long term care provided by such facility, not to exceed one thousand dollars, for taxes due pursuant to chapter 143, RSMo, during any tax year beginning on or after January 1, 2001.**

**3. Any person residing in this state who utilizes home health care services, as defined in section 197.400, RSMo, provided by a licensed home health agency, as defined in section 197.405, RSMo, shall be eligible to receive an income tax credit of up to ten percent of expenses incurred by the taxpayer for home health care service expenses, not to exceed one thousand dollars, for taxes due pursuant to chapter 143, RSMo, during any tax year beginning on or after January 1, 2001.**

**4. This tax credit shall be available to any natural person who pays for the expenses described in subsections 2 and 3 of this section, whether the expenses be incurred for his or her own care or for the care of another. This tax credit may be divided among any number of natural persons who pay for the expenses described in subsections 2 and 3 of this section, but the total credit per facility resident or home**

**health care beneficiary shall not exceed one thousand dollars per year.**

**5. Expenses which are paid by private or public insurance or government assistance shall not qualify for this tax credit. Where the expenses described in subsections 2 and 3 of this section are shared by the taxpayer and any private or public insurance or government assistance program, only such portion as the taxpayer actually paid shall be considered qualifying expenses pursuant to this section.**

**6. Any amount of tax credit which exceeds the tax due shall not be refunded and may not be carried over to any subsequent tax year.**

**7. The director of revenue, in consultation with the department of social services, shall prescribe such rules and regulations as necessary to carry out the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2000, shall be invalid and void.**

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