

SECOND REGULAR SESSION

# SENATE BILL NO. 982

91ST GENERAL ASSEMBLY

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INTRODUCED BY SENATOR KENNEDY.

Read 1st time January 21, 2002, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

4135S.011

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## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax relief for assistance and care for the disabled, with an effective date.

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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 135.562, to read as follows:

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

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

- (1) "Department", the department of revenue;**
- (2) "Director", the director of the department of revenue;**
- (3) "Tax liability", the tax due pursuant to chapter 143, RSMo, other than taxes withheld pursuant to sections 143.191 to 143.265, RSMo; and**
- (4) "Taxpayer", any individual.**

**3. Any taxpayer with a federal adjusted gross income of thirty thousand dollars or less who incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of one hundred percent of such costs or two thousand five hundred dollars. Tax credits issued pursuant to this subsection are refundable in an amount not to exceed two thousand five hundred dollars per tax year.**

**4. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars but less than sixty thousand dollars who incurs costs for the purpose**

of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of fifty percent of such costs or two thousand five hundred dollars per tax year. Tax credits issued pursuant to this subsection are refundable in an amount not to exceed two thousand five hundred dollars per tax year.

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

- (1) Constructing entrance or exit ramps;
- (2) Widening exterior or interior doorways;
- (3) Widening hallways;
- (4) Installing handrails or grab bars;
- (5) Moving electrical outlets and switches;
- (6) Installing stairway lifts;
- (7) Modifying fire alarms, smoke detectors and other warning systems; or
- (8) Modifying hardware of doors.

6. The tax credits allowed pursuant to this section shall not be claimed to the extent a taxpayer has already deducted such costs from such taxpayer's federal adjusted gross income or applied any other state or federal income tax credit to such costs.

7. A taxpayer shall claim a credit allowed by this section at the time such taxpayer files his or her Missouri income tax return; provided that, such return is timely filed.

8. The department may promulgate such rules or regulations as are necessary to administer 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, 2002, shall be invalid and void.

9. The provisions of this section shall apply to all tax years beginning on or after January 1, 2003.