

FIRST REGULAR SESSION

SENATE BILL NO. 352

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR STOUFFER.

Read 1st time February 15, 2005, and ordered printed.

TERRY L. SPIELER, Secretary.

1613S.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for child care, with an effective 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 section, to be known as section 135.650, to read as follows:

135.650. 1. As used in this section, the following terms shall mean:

(1) "Child", a person who is less than six years old, who receives no public assistance, and for whom the taxpayer claiming a credit pursuant to this section, or the taxpayer's spouse, has a legal obligation to support;

(2) "Child care", providing the majority of the supervision, instruction and care received by a child during an average day;

(3) "Qualified spouse", a person who is married to the taxpayer claiming a credit pursuant to this section, who is not employed in a trade or business and who is not providing any services for hire, who receives no public assistance and who provides child care to such person's, or to the taxpayer's child.

2. A resident individual taxpayer who receives no public assistance and whose child, or whose spouse's child, receives child care from a qualified spouse shall be allowed a credit against the tax otherwise due pursuant to chapter 143, RSMo, not including sections 143.191 to 143.265, RSMo, in an amount equal to one thousand two hundred and fifty dollars.

3. The tax credit allowed by this section shall be claimed by the taxpayer in the tax year in which the qualified spouse provided the taxpayer's child, or such spouse's child, with child care and shall be claimed at the time the taxpayer files a tax return. Where the amount of the credit exceeds tax liability, the difference between the credit and the tax liability shall be returned to the taxpayer as a tax refund.

4. Any taxpayer claiming a credit pursuant to this section shall file as part of the taxpayer's return an affidavit signed by the taxpayer's spouse attesting to being a qualified spouse pursuant to this section.

5. The director of the department of revenue shall promulgate rules and regulations 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, 2005, shall be invalid and void.

Section B. Section 1 of this act shall become effective on January 1, 2006, and shall apply to all taxable years beginning after December 31, 2005.

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