

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 811**  
94TH GENERAL ASSEMBLY

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Reported from the Committee on Ways and Means, March 4, 2008, with recommendation that the Senate Committee Substitute do pass.

3508S.02C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for the use of idle reduction technology.

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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 135.670, to read as follows:

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

(1) "Class 8 truck", a heavy duty vehicle, as defined in 42 U.S.C. Section 16104, as amended, that has a gross vehicle weight in excess of thirty three thousand pounds;

(2) "Department", the department of revenue;

(3) "Idle reduction technology", shall have the same meaning ascribed in 42 U.S.C. Section 16104, as amended;

(4) "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapters 143, 147, and 153, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions;

(5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, RSMo, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, RSMo, or an express company which pays an annual tax on its gross

21 receipts in this state pursuant to chapter 153, RSMo, or an individual  
22 subject to the state income tax imposed by the provisions of chapter  
23 143, RSMo.

24       2. For all tax years beginning on or after January 1, 2008, a  
25 taxpayer shall be allowed to claim a tax credit against the taxpayer's  
26 state tax liability in an amount equal to fifty percent of the amount  
27 such taxpayer paid to purchase and install idle reduction technology  
28 on a class 8 truck after January 1, 2008. In no case shall the tax credit  
29 exceed thirty five hundred dollars per truck.

30       3. The amount of the tax credit claimed shall not exceed the  
31 amount of the taxpayer's state tax liability for the taxable year for  
32 which the credit is claimed. However, any tax credit that cannot be  
33 claimed in the taxable year the purchase and installation was made  
34 may be carried over to the next three succeeding taxable years until  
35 the full credit has been claimed. The tax credit allowed under this  
36 section shall be nontransferable.

37       4. The cumulative amount of tax credits which may be issued  
38 under this section in any one fiscal year shall not exceed ten million  
39 dollars, and the total amount of tax credits which may be issued under  
40 this section shall not exceed twenty million dollars. If the amount of  
41 tax credits claimed under this section exceeds ten million dollars in  
42 any one fiscal year, the director of the department of revenue shall  
43 establish a procedure by which, from the beginning of the fiscal year  
44 until some point in time later in the fiscal year to be determined by the  
45 director, the cumulative amount of tax credits are equally apportioned  
46 among all taxpayers allowed a tax credit under this section. The  
47 director may establish more than one period of time and reapportion  
48 more than once during each fiscal year. To the maximum extent  
49 possible, the director shall establish the procedure described in this  
50 subsection in such a manner as to ensure that taxpayers can claim all  
51 the tax credits possible up to the cumulative amount of tax credits  
52 available for the fiscal year.

53       5. Not less than one hundred and twenty days from the effective  
54 date of this act, the department shall promulgate rules necessary for  
55 the implementation of the provisions of this act. Any rule or portion of  
56 a rule, as that term is defined in section 536.010, RSMo, that is created  
57 under the authority delegated in this section shall become effective

58 only if it complies with and is subject to all of the provisions of chapter  
59 536, RSMo, and, if applicable, section 536.028, RSMo. This section and  
60 chapter 536, RSMo, are nonseverable and if any of the powers vested  
61 with the general assembly pursuant to chapter 536, RSMo, to review, to  
62 delay the effective date, or to disapprove and annul a rule are  
63 subsequently held unconstitutional, then the grant of rulemaking  
64 authority and any rule proposed or adopted after August 28, 2008, shall  
65 be invalid and void.

66 6. The provisions of this section shall automatically sunset two  
67 years after August 28, 2008, unless reauthorized.

Unofficial

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Bill

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