

FIRST REGULAR SESSION

SENATE BILL NO. 74

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WILSON.

Pre-filed December 1, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

0054S.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for poll workers.

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 135.1174, to read as follows:

135.1174. 1. As used in this section, the following terms mean:

(1) "Tax credit", a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo;

(2) "Taxpayer", any individual who serves as a poll worker temporarily employed by an election authority for an election day to assist the election authority with the conduct of an election during the taxable year for which the tax credit allowed under this section is claimed. The term taxpayer shall not include challengers or watchers.

2. For all taxable years beginning on or after January 1, 2009, a taxpayer shall be allowed a tax credit equal to fifty dollars per election in which the taxpayer has served as a poll worker, but not to exceed one hundred dollars per taxable year per taxpayer claiming the credit. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed, but any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year may be carried forward to any of the taxpayer's five subsequent taxable years. Tax credits authorized under this section shall not be transferable.

3. The department of revenue shall promulgate rules to implement the provisions of this section. Any rule or portion of a rule,

22 as that term is defined in section 536.010, RSMo, that is created under
23 the authority delegated in this section shall become effective only if it
24 complies with and is subject to all of the provisions of chapter 536,
25 RSMo, and, if applicable, section 536.028, RSMo. This section and
26 chapter 536, RSMo, are nonseverable and if any of the powers vested
27 with the general assembly pursuant to chapter 536, RSMo, to review, to
28 delay the effective date, or to disapprove and annul a rule are
29 subsequently held unconstitutional, then the grant of rulemaking
30 authority and any rule proposed or adopted after August 28, 2009, shall
31 be invalid and void.

32 4. Under section 23.253, RSMo, of the Missouri sunset act:

33 (1) The provisions of the new program authorized under this
34 section shall automatically sunset six years after the effective date of
35 this section unless reauthorized by an act of the general assembly; and

36 (2) If such program is reauthorized, the program authorized
37 under this section shall automatically sunset twelve years after the
38 effective date of the reauthorization of this section; and

39 (3) This section shall terminate on September first of the
40 calendar year immediately following the calendar year in which the
41 program authorized under this section is sunset.

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