

SECOND REGULAR SESSION

SENATE BILL NO. 606

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHUPP.

Pre-filed December 1, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4789S.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for emergency generator upgrades.

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
2 section, to be known as section 135.2500, to read as follows:

135.2500. 1. As used in this section, the following terms mean:

2 **(1) "Approved emergency generator", an emergency generator**
3 **that provides emergency power to life support systems as required by**
4 **the 1993 NFPA 99;**

5 **(2) "Department", the department of health and senior services;**

6 **(3) "Qualifying facility", any intermediate care facility or skilled**
7 **nursing facility, as those terms are defined in section 198.006, which**
8 **was built according to plans approved by the department on or before**
9 **December 31, 1998, and which does not maintain an approved**
10 **emergency generator.**

11 **2. For all tax years beginning on or after January 1, 2019, a**
12 **qualifying facility shall be allowed a credit against the tax otherwise**
13 **due under chapter 143, excluding withholding tax imposed by sections**
14 **143.191 to 143.265, in an amount equal to fifty percent of the cost of**
15 **installing or upgrading to an approved emergency generator.**

16 **3. Any amount of tax credit which exceeds the tax due shall not**
17 **be refunded but may be carried over to any subsequent taxable year,**
18 **not to exceed a total of five years.**

19 **4. The department shall promulgate rules to implement the**
20 **provisions of this section. Any rule or portion of a rule, as that term is**
21 **defined in section 536.010, that is created under the authority delegated**

22 in this section shall become effective only if it complies with and is
23 subject to all of the provisions of chapter 536 and, if applicable, section
24 536.028. This section and chapter 536 are nonseverable and if any of
25 the powers vested with the general assembly pursuant to chapter 536
26 to review, to delay the effective date, or to disapprove and annul a rule
27 are subsequently held unconstitutional, then the grant of rulemaking
28 authority and any rule proposed or adopted after August 28, 2018, shall
29 be invalid and void.

30 5. Pursuant to section 23.253 of the Missouri sunset act:

31 (1) The program authorized under this section shall expire on
32 December 31, 2022, unless reauthorized by the general assembly; and

33 (2) This section shall terminate on September first of the
34 calendar year immediately following the calendar year in which the
35 program authorized under this section is sunset; and

36 (3) The provisions of this subsection shall not be construed to
37 limit or in any way impair the department's ability to redeem tax
38 credits authorized on or before the date the program authorized under
39 this section expires or a qualified facility's ability to redeem such tax
40 credits.

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