

SENATE BILL NO. 1123

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR ARTHUR.

5466S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for a stillborn child.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto
2 one new section, to be known as section 135.342, to read as
3 follows:

135.342. 1. For the purposes of this section, the
2 following terms shall mean:

3 (1) "Department", the Missouri department of revenue;

4 (2) "Stillbirth", a birth for which a certificate of
5 birth resulting in stillbirth has been issued pursuant to
6 section 193.165;

7 (3) "Tax credit", a credit against the tax otherwise
8 due under chapter 143, excluding withholding tax imposed
9 under sections 143.191 to 143.265.

10 2. For all tax years beginning on or after January 1,
11 2023, a taxpayer shall be allowed to claim a tax credit in
12 the amount of two thousand dollars for each stillbirth,
13 provided that the tax credit shall be claimed only during
14 the tax year in which the stillbirth occurred, and further
15 provided that the child otherwise would have been a
16 dependent of the taxpayer, as defined 26 U.S.C. Section 152.

17 3. A tax credit authorized by this section shall be
18 claimed by a taxpayer at the time such taxpayer files a

19 return. Any amount of the tax credit which exceeds the tax
20 due shall be considered an overpayment and shall be refunded
21 to the taxpayer. Tax credits authorized by this section
22 shall not be transferable.

23 4. Notwithstanding any provision of this section or
24 chapter 143 to the contrary, a taxpayer shall not claim a
25 tax credit pursuant to this section and an exemption
26 pursuant to subsection 3 of section 143.161 for the same
27 stillbirth.

28 5. The department shall promulgate any rules necessary
29 to implement the provisions of this section. Any rule or
30 portion of a rule, as that term is defined in section
31 536.010, that is created under the authority delegated in
32 this section shall become effective only if it complies with
33 and is subject to all of the provisions of chapter 536 and,
34 if applicable, section 536.028. This section and chapter
35 536 are nonseverable and if any of the powers vested with
36 the general assembly pursuant to chapter 536 to review, to
37 delay the effective date, or to disapprove and annul a rule
38 are subsequently held unconstitutional, then the grant of
39 rulemaking authority and any rule proposed or adopted after
40 August 28, 2022, shall be invalid and void.

41 6. Pursuant to section 23.253 of the Missouri sunset
42 act:

43 (1) The provisions of this section shall sunset
44 automatically on December 31, 2028, unless reauthorized by
45 an act of the general assembly;

46 (2) If such program is reauthorized, the program
47 authorized under this section shall sunset automatically
48 twelve years after the effective date of the reauthorization
49 of this section;

50 (3) This section shall terminate on September first of
51 the calendar year immediately following the calendar year in
52 which the program authorized under this section is sunset;
53 and

54 (4) The provisions of this subsection shall not be
55 construed to limit or in any way impair the department's
56 ability to redeem tax credits authorized on or before the
57 date the program authorized pursuant to this section
58 expires, or a taxpayer's ability to redeem such tax credits.

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