

FIRST REGULAR SESSION

SENATE BILL NO. 88

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SINGLETON.

Pre-filed December 1, 1998, and 1,000 copies ordered printed.

S0369.02I

TERRY L. SPIELER, Secretary.

AN ACT

To amend chapter 115, RSMo, by adding thereto one new section relating to elections.

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

Section A. Chapter 115, RSMo, is amended by adding thereto one new section, to be known as section 115.198, to read as follows:

115.198. 1. The director of the department of revenue shall deliver vouchers to each election authority for distribution to voters no later than the deadline for submission of ballot information pursuant to section 115.387. Each voter, when voting in any election held pursuant to the provisions of subsection 1 or 2 of section 115.121, shall receive a voucher when receiving an election ballot. Each county election authority shall, when certifying the list of voters voting in any election held pursuant to subsection 1 or 2 of section 115.121, deliver such list of voters to the director of the department of revenue.

2. Any political subdivision may adopt a voucher system to provide income tax credits to persons voting in such political subdivision elections, upon approval of the governing body of such political subdivision. Upon approval of such voucher system, the political subdivision shall notify the director of the department of revenue in writing. The director of the department of revenue shall, upon receiving such notice, deliver vouchers to the election authority of such political subdivision for distribution to voters no later than the deadline for submission of ballot information pursuant to section 115.387. Each county election authority shall, when certifying the list of voters voting in any election held by such political subdivision which has chosen to adopt a voucher system pursuant to this subsection, deliver such list of voters to the director of the department of revenue, if such list differs from the list provided in subsection 1 of this section.

3. Any voter who attaches a voucher, received pursuant to subsection 1 or 2 of this section, to such voter's state income tax return for the taxable year in which the voter voted, shall receive a credit in the amount of ten dollars, per voucher, to be taken against the liability pursuant to the provisions of chapter 143, RSMo. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's liability for the taxable year that the credit is claimed. The form and content of the voucher shall be designed by the director of the department of revenue, and shall include such voter's name, address, taxpayer identification number and election district.

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