

SECOND REGULAR SESSION

HOUSE BILL NO. 1385

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BRAY.

Pre-filed January 7, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

3214L.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax relief for assistance and care for the disabled.

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 135.562, to read as follows:

135.562. 1. This section shall be known and may be cited as the "Independence Tax Credit Program".

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

(1) "Assistive technology", manual and power wheelchairs and scooters, stairway lifts, Braille writers, electronic Braille equipment, reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, hearing aids, items used solely to modify motor vehicles to permit the use of such motor vehicle by individuals with disabilities;

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

(3) "Director", the director of the department of revenue;

(4) "Eligible disabled individual", an individual who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has or can be expected to last for a continuous period of not less than twelve months, or an individual eligible for the blind pension program;

(5) "Housing access modifications", includes any modification to the principal dwelling of an eligible disabled individual solely for the purpose of making the dwelling more accessible to the individual with the disability;

19 (6) "Tax liability", the tax due pursuant to chapter 143, RSMo, other than taxes
20 withheld pursuant to sections 143.191 to 143.265, RSMo;

21 (7) "Taxpayer", any individual.

22 **3. Any taxpayer with a federal adjusted gross income of less than thirty thousand**
23 **dollars who incurs costs for assistive technology, housing access modifications, or assistive**
24 **technology and housing access modifications on behalf of an eligible disabled individual**
25 **shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount**
26 **equal to the lesser of one hundred percent of such costs or two thousand five hundred**
27 **dollars. Tax credits issued pursuant to this subsection are refundable in an amount not to**
28 **exceed two thousand five hundred dollars per tax year.**

29 **4. Any taxpayer with a federal adjusted gross income greater than thirty thousand**
30 **dollars but less than sixty thousand dollars who incurs costs for assistive technology,**
31 **housing access modifications, or assistive technology and housing access modifications on**
32 **behalf of an eligible disabled individual shall receive a tax credit against such taxpayer's**
33 **Missouri income tax liability in an amount equal to the lesser of fifty percent of such costs**
34 **or two thousand five hundred dollars per tax year. Tax credits issued pursuant to this**
35 **subsection are refundable in an amount not to exceed two thousand five hundred dollars**
36 **per tax year.**

37 **5. The tax credits allowed pursuant to this section shall not be claimed to the extent**
38 **a taxpayer has already deducted such costs from such taxpayer's federal adjusted gross**
39 **income or applied any other state or federal income tax credit to such costs.**

40 **6. A taxpayer shall claim a credit allowed by this section at the time such taxpayer**
41 **files his or her Missouri income tax return; provided that, such return is timely filed.**

42 **7. The department may promulgate such rules or regulations as are necessary to**
43 **administer the provisions of this section. No rule or portion of a rule promulgated**
44 **pursuant to the authority of this section shall become effective unless it has been**
45 **promulgated pursuant to chapter 536, RSMo.**

46 **8. The provisions of this section shall apply to all tax years beginning on or after**
47 **January 1, 2003.**