

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1160

92ND GENERAL ASSEMBLY

Reported from the Committee on Small Business, Insurance and Industrial Relations, May 11, 2004, with recommendation that the Senate Committee Substitute do pass.

4049S.02C

TERRY L. SPIELER, Secretary.

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for costs associated with formulas and low protein modified food products for certain diseases.

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,
2 to be known as section 135.1115, to read as follows:

**135.1115. 1. For all tax years beginning on or after January 1, 2005, any
2 taxpayer, for the purpose of offsetting the cost for providing formula and low
3 protein modified food products recommended by a physician for the
4 treatment of phenylketonuria or any inherited disease of amino and organic
5 acids, shall be eligible for a tax credit on income taxes otherwise due
6 pursuant to chapter 143, RSMo, except sections 143.191 to 143.265, RSMo.**

7 **2. The tax credit shall be equal to the taxpayer's actual out of pocket
8 expenses or unreimbursed cost for such formulas or food products minus the
9 product of the age of the person using such formulas or food products
10 multiplied by one hundred. The tax credit, however, shall not exceed two
11 thousand dollars.**

12 **3. As used in this section, taxpayer shall mean the person using
13 formulas and low protein modified food products for the treatment of the
14 aforementioned diseases or parents or legal guardians who provide such
15 formulas or food products for a child under their legal custody.**

16 **4. For purposes of this section, the term "low protein modified food
17 products" shall have the same meaning ascribed to it as in section 376.1219,
18 RSMo.**

19 **5. The credit shall be claimed as prescribed by the director of the**

20 department of revenue. Such credit shall be considered an overpayment of
21 tax and shall be refundable even if the amount of the credit exceeds an
22 individual's tax liability.

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