

HOUSE BILL NO. 1798

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JOHNSON.

5268L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for construction of data centers.

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 135.1162, to read as follows:

135.1162. 1. As used in this section, the following terms mean:

(1) "Data center", any building with the capability of housing high technology computer systems and related equipment;

(2) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or otherwise due under chapter 147, 148, or 153;

(3) "Taxpayer", any individual or entity subject to the tax imposed in chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or the tax imposed in chapter 147, 148, or 153.

2. For all taxable years beginning on or after January 1, 2010, a taxpayer shall be allowed a tax credit for the costs for the materials and labor incurred in the construction or improvement of the data center. The amount of the tax credit issued shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed. If the amount of the tax credit issued exceeds the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed, the difference shall not be refundable but may be carried forward to any of the taxpayer's three subsequent taxable years. No tax credit issued under this section shall be transferred, sold, or assigned.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 **3. The department of revenue may promulgate rules to implement the provisions**
19 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**
20 **is created under the authority delegated in this section shall become effective only if it**
21 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
22 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
23 **vested with the general assembly under chapter 536 to review, to delay the effective date,**
24 **or to disapprove and annul a rule are subsequently held unconstitutional, then the grant**
25 **of rulemaking authority and any rule proposed or adopted after August 28, 2012, shall be**
26 **invalid and void.**

27 **4. Under section 23.253 of the Missouri sunset act:**

28 **(1) The provisions of the new program authorized under this section shall**
29 **automatically sunset on December thirty-first six years after the effective date of this**
30 **section unless reauthorized by an act of the general assembly; and**

31 **(2) If such program is reauthorized, the program authorized under this section**
32 **shall automatically sunset on December thirty-first twelve years after the effective date of**
33 **the reauthorization of this section; and**

34 **(3) This section shall terminate on September first of the calendar year immediately**
35 **following the calendar year in which the program authorized under this section is sunset.**

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