

SECOND REGULAR SESSION

# HOUSE BILL NO. 1725

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES FITZWATER (Sponsor), FRAKER, COOKSON, DAY,  
PHILLIPS, FRANZ, LOEHNER, ROWLAND, POLLOCK, WELLS, DUGGER, SMITH (150), REIBOLDT,  
LANT AND WRIGHT (Co-sponsors).

5775L.01I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 135.305, RSMo, and to enact in lieu thereof one new section relating to the tax credit for wood energy procedures.

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

Section A. Section 135.305, RSMo, is repealed and one new section enacted in lieu  
2 thereof, to be known as section 135.305, to read as follows:

135.305. A Missouri wood energy producer shall be eligible for a tax credit on taxes  
2 otherwise due under chapter 143, except sections 143.191 to 143.261, as a production incentive  
3 to produce processed wood products in a qualified wood-producing facility using Missouri forest  
4 product residue. The tax credit to the wood energy producer shall be five dollars per ton of  
5 processed material. The credit may be claimed for a period of five years and is to be a tax credit  
6 against the tax otherwise due. No new tax credits, provided for under sections 135.300 to  
7 135.311, shall be authorized after June 30, [2013] **2018**. **In no event shall the aggregate**  
8 **amount of all tax credits allowed pursuant to sections 135.300 to 135.311 exceed four**  
9 **million five hundred thousand dollars in any given fiscal year.**

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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.