

FIRST REGULAR SESSION

# HOUSE BILL NO. 411

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KELLEY (127).

0880H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for storm shelters.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be  
2 known as section 143.115, to read as follows:

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

2 **(1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted**  
3 **gross income to determine Missouri taxable income for the tax year in which such**  
4 **deduction is claimed;**

5 **(2) "Made in Missouri", manufactured or produced within Missouri or, if**  
6 **premanufactured, having a fair market value at least seventy percent of which results from**  
7 **domestic labor and materials;**

8 **(3) "Storm shelter", an above-ground safe room or an in-ground shelter in or near**  
9 **the taxpayer's primary residence that protects from injury or death caused by dangerous**  
10 **and extreme windstorms, that is in compliance with the requirements established in the**  
11 **Federal Emergency Management Agency's Publication 320 or its successor publication in**  
12 **effect at the time the storm shelter was completed, and that is made in Missouri;**

13 **(4) "Taxpayer", any individual subject to the income tax imposed in this chapter.**

14 **2. In addition to all deductions listed in this chapter, for all taxable years beginning**  
15 **on or after January 1, 2015, a taxpayer shall be allowed a deduction for the costs incurred**  
16 **in constructing a storm shelter. The deduction amount shall be equal to the lesser of the**

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.

17 full amount of the costs incurred in constructing the storm shelter or five thousand dollars.  
18 No taxpayer shall claim a tax deduction more than once under this section.

19 3. The aggregate amount of tax deductions which may be issued under this section  
20 in any one fiscal year shall not exceed two million dollars. The tax deductions issued under  
21 this section shall be issued on a first-come, first-served filing basis.

22 4. The department of revenue shall establish the procedure by which the deduction  
23 provided in this section may be claimed, and may promulgate rules to implement the  
24 provisions of this section. Any rule or portion of a rule, as that term is defined in section  
25 536.010, that is created under the authority delegated in this section shall become effective  
26 only if it complies with and is subject to all of the provisions of chapter 536 and, if  
27 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of  
28 the powers vested with the general assembly pursuant to chapter 536 to review, to delay  
29 the effective date, or to disapprove and annul a rule are subsequently held  
30 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted  
31 after August 28, 2015, shall be invalid and void.

32 5. Under section 23.253 of the Missouri sunset act:

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

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

39 (3) This section shall terminate on December thirty-first of the calendar year  
40 immediately following the calendar year in which the program authorized under this  
41 section is sunset. The termination of the program as described in this subsection shall not  
42 be construed to preclude any taxpayer who claims any benefit under any program that is  
43 sunset under this subsection from claiming such benefit for all allowable activities related  
44 to such claim that were completed before the program was sunset, or to eliminate any  
45 responsibility of the administering agency to verify the continued eligibility of projects  
46 receiving tax credits and to enforce other requirements of law that applied before the  
47 program was sunset.

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