

# HOUSE BILL NO. 429

## 101ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KELLY (141).

0318H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to a tax deduction for foster parents.

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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 known as section 143.1170, to read as follows:

**143.1170. 1. As used in this section, the following terms mean:**

**(1) "Deduction", an amount subtracted from a taxpayer's Missouri adjusted gross income to determine the taxpayer's Missouri taxable income for a given tax year;**

**(2) "Foster parent", the same definition as provided under section 210.566;**

**(3) "Taxpayer", any individual who is a resident of this state and subject to the income tax imposed under this chapter, excluding withholding tax imposed under sections 143.191 to 143.265.**

**2. (1) For all tax years beginning on or after January 1, 2022, a taxpayer shall be allowed a deduction for expenses incurred directly by the taxpayer in providing care as a foster parent to one or more children in this state.**

**(2) The amount of the deduction shall be equal to the amount of expenses directly incurred by the taxpayer in providing such care; provided that:**

**(a) If the taxpayer provides care as a foster parent for at least six months during the tax year, the total amount of the deduction claimed under this section shall not exceed two thousand five hundred dollars per taxpayer, or five thousand dollars per taxpayer if married and filing a combined return; and**

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           **(b) If the taxpayer provides care as a foster parent for less than six months during**  
18 **the tax year, the maximum deduction limits described in paragraph (a) of this subdivision**  
19 **shall apply, but such limits shall be reduced on a pro rata basis.**

20           **3. The department of revenue shall collaborate with the children's division of the**  
21 **department of social services in order to establish and implement a procedure to verify that**  
22 **a taxpayer claiming the deduction authorized under this section is a foster parent.**

23           **4. Each taxpayer claiming the deduction authorized under this section shall file an**  
24 **affidavit with such taxpayer's income tax return. The affidavit shall affirm that the**  
25 **taxpayer is a foster parent and that the taxpayer is entitled to the deduction in the amount**  
26 **claimed on his or her tax return.**

27           **5. The department of revenue may promulgate all necessary rules and regulations**  
28 **for the administration of this section. Any rule or portion of a rule, as that term is defined**  
29 **in section 536.010, that is created under the authority delegated in this section shall become**  
30 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**  
31 **if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any**  
32 **of the powers vested with the general assembly pursuant to chapter 536 to review, to delay**  
33 **the effective date, or to disapprove and annul a rule are subsequently held**  
34 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**  
35 **after August 28, 2021, shall be invalid and void.**

36           **6. Under section 23.253 of the Missouri sunset act:**

37           **(1) The provisions of this section shall automatically sunset on December thirty-**  
38 **first six years after the effective date of this section, unless reauthorized by an act of the**  
39 **general assembly;**

40           **(2) If the provisions of this section are reauthorized, the provisions shall**  
41 **automatically sunset on December thirty-first twelve years after the effective date of their**  
42 **reauthorization; and**

43           **(3) This section shall terminate on September first of the calendar year immediately**  
44 **following the calendar year in which the provisions of this section are sunset.**

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