

# HOUSE BILL NO. 1573

## 101ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KELLEY (127).

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DANA RADEMAN MILLER, 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 respite care expenses.

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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 143.1172, to read as follows:

**143.1172. 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) "Missouri income tax", the tax on income imposed in this chapter, excluding withholding tax imposed in sections 143.191 to 143.265;**
- (3) "Parent", a parent, guardian, custodian, foster parent as defined in section 210.566, or other person with authority to act on behalf of a child for whom respite care is provided;**
- (4) "Qualified amount", the amount of expenses incurred directly by a qualified taxpayer in a given tax year in providing for respite care as a parent to one or more children in this state, as such amount is limited in this section;**
- (5) "Qualified taxpayer", any parent who:**
  - (a) Files a Missouri income tax return;**
  - (b) Is not a dependent of any other taxpayer;**
  - (c) Is a resident of this state and subject to Missouri income tax; and**
  - (d) Incurs expenses for respite care;**

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           **(6) "Respite care", temporary and short-term residential care, sustenance, and**  
18 **supervision of a child with an intellectual disability or a developmental disability who**  
19 **otherwise resides in a family home.**

20           **2. For all tax years beginning on and after January 1, 2022, in addition to all**  
21 **other deductions and modifications allowed by law, a qualified taxpayer shall be allowed**  
22 **a deduction equal to the qualified taxpayer's qualified amount as limited in this section.**

23           **3. The maximum deduction limits on the qualified amount for each qualified**  
24 **taxpayer shall be as follows:**

25           **(1) If the qualified taxpayer provides for respite care as a parent for at least six**  
26 **months during the tax year, the total amount of the qualified taxpayer's deduction**  
27 **claimed shall not exceed five thousand dollars unless the qualified taxpayer has a filing**  
28 **status of married filing separately, in which case the total amount of the qualified**  
29 **taxpayer's deduction claimed shall not exceed two thousand five hundred dollars; and**

30           **(2) If the qualified taxpayer provides for respite care as a parent for fewer than**  
31 **six months during the tax year, the maximum deduction limits described in subdivision**  
32 **(1) of this subsection shall apply but such limits shall be reduced on a pro rata basis.**

33           **4. (1) The department of revenue shall collaborate with the children's division of**  
34 **the department of social services to establish and implement a procedure to verify that a**  
35 **qualified taxpayer claiming the deduction as a foster parent is a foster parent.**

36           **(2) Each qualified taxpayer claiming the deduction as a foster parent shall file an**  
37 **affidavit with such qualified taxpayer's Missouri income tax return. The affidavit shall**  
38 **affirm that the qualified taxpayer is a foster parent and that the qualified taxpayer is**  
39 **entitled to the deduction in the amount claimed on the Missouri income tax return.**

40           **5. The department of revenue shall promulgate all necessary rules and**  
41 **regulations for the administration of this section. Any rule or portion of a rule, as that**  
42 **term is defined in section 536.010, that is created under the authority delegated in this**  
43 **section shall become effective only if it complies with and is subject to all of the**  
44 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**  
45 **536 are nonseverable, and if any of the powers vested with the general assembly**  
46 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**  
47 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**  
48 **and any rule proposed or adopted after August 28, 2022, shall be invalid and void.**

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

50           **(1) The provisions of the new program authorized under this section shall**  
51 **automatically sunset six years after the effective date of this section unless reauthorized**  
52 **by an act of the general assembly;**

53           **(2) If such program is reauthorized, the program authorized under this section**  
54 **shall automatically sunset twelve years after the effective date of the reauthorization of**  
55 **this section; and**

56           **(3) This section shall terminate on September first of the calendar year**  
57 **immediately following the calendar year in which the program authorized under this**  
58 **section is sunset. The termination of the program as described in this subsection shall**  
59 **not be construed to preclude any qualified taxpayer who claims any benefit under any**  
60 **program that is sunset under this subsection from claiming such benefit for all allowable**  
61 **activities related to such claim that were completed before the program was sunset, or to**  
62 **eliminate any responsibility of the department to verify the continued eligibility of**  
63 **qualified individuals receiving tax credits and to enforce other requirements of law that**  
64 **applied before the program was sunset.**

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