

SECOND REGULAR SESSION

HOUSE BILL NO. 2133

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MORSE.

3968H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a rural primary care physician tax credit.

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 135.1140, to read as follows:

135.1140. 1. As used in this section, the following terms mean:

(1) "Primary care physician", a physician licensed and registered under chapter 334 engaged in general or family practice;

(2) "Qualified amount", for any qualified taxpayer in a given tax year, fifteen thousand dollars;

(3) "Qualified taxpayer", any individual subject to the state income tax imposed under chapter 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who is a primary care physician that practices and resides in a rural county;

(4) "Rural county", a county in Missouri with fewer than thirty-five thousand inhabitants;

(5) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

2. For all tax years beginning on or after January 1, 2023, a qualified taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to the taxpayer's qualified amount.

3. In no event shall the total amount of a tax credit authorized under this section exceed a taxpayer's income tax liability for the tax year for which such credit is claimed.

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 No tax credit claimed under this section shall be carried forward to any subsequent tax
19 year.

20 4. No tax credit claimed under this section shall be assigned, transferred, sold, or
21 otherwise conveyed.

22 5. The department of revenue shall promulgate all necessary rules and
23 regulations for the administration of this section including, but not limited to, rules
24 relating to the verification of a taxpayer's qualified amount. Any rule or portion of a
25 rule, as that term is defined in section 536.010, that is created under the authority
26 delegated in this section shall become effective only if it complies with and is subject to
27 all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
28 chapter 536 are nonseverable, and if any of the powers vested with the general assembly
29 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul
30 a rule are subsequently held unconstitutional, then the grant of rulemaking authority
31 and any rule proposed or adopted after August 28, 2022, shall be invalid and void.

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

33 (1) The provisions of this section shall automatically sunset six years after the
34 effective date of this section unless reauthorized by an act of the general assembly; and

35 (2) If such provisions of this are reauthorized, such provisions shall
36 automatically sunset twelve years after the effective date of their reauthorization; and

37 (3) This section shall terminate on September first of the calendar year
38 immediately following the calendar year in which the provisions of this section are
39 sunset.

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