

FIRST REGULAR SESSION

# SENATE BILL NO. 163

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR NASHEED.

Pre-filed December 17, 2014, and ordered printed.

ADRIANE D. CROUSE, Secretary.

0135S.01I

## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for pet adoption.

*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 135.1800, to read as follows:

**135.1800. 1. As used in this section, the term "qualifying animal" shall mean any dog or cat adopted from an animal shelter, contract kennel, or pound holding a valid license issued by the department of agriculture. The terms "animal shelter", "contract kennel", and "pound" shall have the same meaning as such terms are defined in section 273.325.**

**2. For all tax years beginning on or after January 1, 2016, an eligible taxpayer that is a Missouri resident shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to three hundred dollars per qualifying animal that is adopted in that tax year.**

**3. No person shall be eligible for the tax credit authorized by this section if such person returns the qualifying animal within one year of the adoption. Persons who previously were issued a tax credit under this section and subsequently return a qualifying animal shall repay the amount of the tax credit.**

**4. If the amount of tax credits issued under this section to a taxpayer exceeds the taxpayer's tax liability, the difference shall not be refunded. The tax credits authorized by this section may not be carried back to any previous tax year or carried forward to any subsequent tax year.**

22           5. No tax credits shall be issued under the provisions of this  
23 section unless an appropriation has been made for such purpose.

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

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Bill

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