

SECOND REGULAR SESSION

HOUSE BILL NO. 1884

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LEWIS (25).

3424H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 143.782, RSMo, and to enact in lieu thereof one new section relating to income tax refunds.

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

Section A. Section 143.782, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.782, to read as follows:

143.782. As used in sections 143.782 to 143.788, unless the context clearly requires otherwise, the following terms shall mean and include:

(1) "Court", the supreme court, court of appeals, or any circuit court of the state;

(2) "Debt", any sum due and legally owed to any state agency which has accrued through contract, subrogation, tort, or operation of law regardless of whether there is an outstanding judgment for that sum, court costs as defined in section 488.010, fines and fees owed, or any support obligation which is being enforced by the family support division on behalf of a person who is receiving support enforcement services pursuant to section 454.425, or any claim for unpaid health care services which is being enforced by the department of health and senior services on behalf of a hospital or health care provider under section 143.790;

(3) "Debtor", any individual, sole proprietorship, partnership, corporation or other legal entity owing a debt;

(4) "Department", the department of revenue of the state of Missouri;

(5) "Refund", the Missouri income tax refund which the department determines to be due any taxpayer pursuant to the provisions of this chapter. The amount of a refund shall not include any senior citizens property tax credit provided by sections 135.010 to 135.035 unless

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 such refund is being offset for a delinquency or debt relating to individual income tax or a
19 property tax credit; and

20 (6) "State agency", any department, division, board, commission, office, or other
21 agency of the state of Missouri, including public community college districts and housing
22 authorities as defined in section 99.020. **The term "state agency" shall also include**
23 **municipalities with populations over two hundred fifty thousand, for eligible debts**
24 **arising on or after January 1, 2025.**

✓