

SECOND REGULAR SESSION

HOUSE BILL NO. 1913

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RODEN.

5328H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to a tax deduction for diaper changing tables.

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
2 known as section 143.176, to read as follows:

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

2 **(1) "Changing table", a wall-mounted foldable platform or other table designed**
3 **specifically for use in changing a child's diaper;**

4 **(2) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted**
5 **gross income to determine Missouri taxable income for the tax year in which such**
6 **deduction is claimed;**

7 **(3) "Taxpayer", any small business subject to the income tax imposed under**
8 **chapter 143, including any sole proprietorship, partnership, S corporation, C corporation,**
9 **limited liability company, limited liability partnership, or other business entity;**

10 **(4) "Unisex restroom", a restroom that is not marked for use by only men or only**
11 **women.**

12 **2. In addition to all deductions listed in this chapter, for all tax years beginning on**
13 **or after January 1, 2019, a taxpayer shall be allowed a deduction up to one hundred**
14 **percent of the costs of installing a changing table in a public men's restroom or public**
15 **unisex restroom.**

16 **3. The department of revenue may promulgate rules to implement the provisions**
17 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**

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 is created under the authority delegated in this section shall become effective only if it
19 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
20 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers
21 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
22 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
23 grant of rulemaking authority and any rule proposed or adopted after August 28, 2018,
24 shall be invalid and void.

25 4. Under section 23.253 of the Missouri sunset act:

26 (1) The program authorized under this section shall automatically sunset on
27 December thirty-first six years after the effective date of this section unless reauthorized
28 by an act of the general assembly;

29 (2) If such program is reauthorized, the program authorized under this section
30 shall automatically sunset on December thirty-first twelve years after the effective date of
31 the reauthorization of this section; and

32 (3) This section shall terminate on September first of the calendar year immediately
33 following the calendar year in which the program authorized under this section is sunset.

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