

SECOND REGULAR SESSION

HOUSE BILL NO. 2807

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE AUNE.

4861H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits.

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
2 known as section 135.342, to read as follows:

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

- 2 (1) "Department", the Missouri department of revenue;
3 (2) "Spontaneous fetal death", as defined in section 193.015;
4 (3) "Tax credit", a credit against the tax otherwise due under chapter 143,
5 excluding withholding tax imposed under sections 143.191 to 143.265.

6 2. For all tax years beginning on or after January 1, 2025, a taxpayer shall be
7 allowed to claim a tax credit against the taxpayer's state tax liability in an amount of two
8 thousand dollars for each spontaneous fetal death, provided that the tax credit shall be
9 claimed during only the tax year in which the spontaneous fetal death occurred, and
10 further provided that the child otherwise would have been a dependent of the taxpayer,
11 as defined under 26 U.S.C. Section 152.

12 3. A tax credit authorized by this section shall be claimed by a taxpayer at the
13 time such taxpayer files a return. Any amount of the tax credit that exceeds the tax due
14 shall be considered an overpayment and shall be refunded to the taxpayer.

15 4. Notwithstanding any provision of this section or chapter 143 to the contrary, a
16 taxpayer shall not claim a tax credit under this section and an exemption under
17 subsection 3 of section 143.161 for the same spontaneous fetal death.

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

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

22 **7. 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, 2024, shall be invalid and void.**

32 **8. Under section 23.253 of the Missouri sunset act:**

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

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

39 **(3) This section shall terminate on September first of the calendar year**
40 **immediately following the calendar year in which the provisions authorized under this**
41 **section are sunset.**

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