

# SENATE BILL NO. 1193

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR WASHINGTON.

5786S.011

ADRIANE D. CROUSE, Secretary

## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to electric vehicle 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 known as section 135.1680, to read as follows:

**135.1680. 1. As used in this section, the following terms mean:**

(1) "Electric vehicle", new battery electric vehicles (BEV) and new plug-in hybrid electric vehicles (PHEV) which are titled under the laws of this state;

(2) "Qualified purchase", any purchase by a taxpayer of an electric vehicle in a given tax year;

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

(4) "Taxpayer", any individual subject to the state income tax imposed 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 taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability for each qualified purchase made by the taxpayer during the tax year. The amount of the tax credit shall be two thousand five hundred dollars per qualified purchase.

20           3. The tax credits authorized under this section may  
21 be carried forward up to three subsequent tax years but  
22 shall be nonrefundable, and shall not be assigned,  
23 transferred, sold, or otherwise conveyed.

24           4. The department of revenue shall promulgate all  
25 necessary rules and regulations to administer the provisions  
26 of this section. Any rule or portion of a rule, as that  
27 term is defined in section 536.010, that is created under  
28 the authority delegated in this section shall become  
29 effective only if it complies with and is subject to all of  
30 the provisions of chapter 536 and, if applicable, section  
31 536.028. This section and chapter 536 are nonseverable, and  
32 if any of the powers vested with the general assembly  
33 pursuant to chapter 536 to review, to delay the effective  
34 date, or to disapprove and annul a rule are subsequently  
35 held unconstitutional, then the grant of rulemaking  
36 authority and any rule proposed or adopted after August 28,  
37 2022, shall be invalid and void.

38           5. Under section 23.253 of the Missouri sunset act:

39           (1) The provisions of this section shall automatically  
40 sunset December thirty-first six years after the effective  
41 date of this section unless reauthorized by an act of the  
42 general assembly;

43           (2) If the provisions of this section are  
44 reauthorized, such provisions shall automatically sunset  
45 December thirty-first twelve years after the effective date  
46 of the reauthorization; and

47           (3) This section shall terminate on September first of  
48 the calendar year immediately following the calendar year in  
49 which the provisions of this section are sunset.

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