

FIRST REGULAR SESSION

# SENATE BILL NO. 49

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR LAMPING.

Pre-filed December 1, 2012, and ordered printed.

TERRY L. SPIELER, Secretary.

0227S.011

## AN ACT

To repeal section 135.326, RSMo, and to enact in lieu thereof one new section relating to eligibility for the special needs adoption tax credit.

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

Section A. Section 135.326, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 135.326, to read as follows:

135.326. As used in sections 135.325 to 135.339, the following terms shall  
2 mean:

3 (1) "Business entity", person, firm, a partner in a firm, corporation or a  
4 shareholder in an S corporation doing business in the state of Missouri and  
5 subject to the state income tax imposed by the provisions of chapter 143, or a  
6 corporation subject to the annual corporation franchise tax imposed by the  
7 provisions of chapter 147, or an insurance company paying an annual tax on its  
8 gross premium receipts in this state, or other financial institution paying taxes  
9 to the state of Missouri or any political subdivision of this state under the  
10 provisions of chapter 148, or an express company which pays an annual tax on  
11 its gross receipts in this state pursuant to chapter 153;

12 (2) "Handicap", a mental, physical, or emotional impairment that  
13 substantially limits one or more major life activities, whether the impairment is  
14 congenital or acquired by accident, injury or disease, and where the impairment  
15 is verified by medical findings;

16 (3) "Nonrecurring adoption expenses", reasonable and necessary adoption  
17 fees, court costs, attorney fees, and other expenses which are directly related to  
18 the legal adoption of a special needs child and which are not incurred in violation  
19 of federal, state, or local law;

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

20 (4) "Special needs child", a child for whom it has been determined by the  
21 division of family services, or by a child-placing agency licensed by the state, or  
22 by a court of competent jurisdiction to be a child:

23 (a) That cannot or should not be returned to the home of his or her  
24 parents; and

25 (b) Who has a specific factor or condition such as [ethnic background,]  
26 age, membership in a [minority or] sibling group, medical condition, or handicap  
27 because of which it is reasonable to conclude that such child cannot be easily  
28 placed with adoptive parents, **except that ethnic background or**  
29 **membership in a minority group shall not be the sole factor for**  
30 **determining that a child who meets the requirement of paragraph (a)**  
31 **of this subdivision meets the requirements of this subdivision;**

32 (5) "State tax liability", any liability incurred by a taxpayer under the  
33 provisions of chapter 143, chapter 147, chapter 148, and chapter 153, exclusive  
34 of the provisions relating to the withholding of tax as provided for in sections  
35 143.191 to 143.265 and related provisions.

Bill ✓

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