

FIRST REGULAR SESSION

HOUSE BILL NO. 945

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SHAUL.

2052H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 144.064, RSMo, and to enact in lieu thereof two new sections relating to taxation.

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

Section A. Section 144.064, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 135.772 and 144.064, to read as follows:

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

(1) "Ammunition", the same meaning as provided under 18 U.S.C. Section 921, as amended;

(2) "Firearm", the same meaning as provided under 18 U.S.C. Section 921, as amended;

(3) "New federal tax", any tax that is first authorized and imposed by the federal government of the United States after January 1, 2021;

(4) "Qualified amount", for a given tax year, the total amount that a taxpayer paid in new federal taxes directly relating to the purchase of any firearms or ammunition during the tax year by the taxpayer;

(5) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S corporation doing business in this state, with a state income tax liability 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, 2022, a taxpayer shall be allowed to claim a tax credit against such taxpayer's state income tax liability in an amount equal to such taxpayer's qualified amount.

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.

17 **3. Tax credits issued under this section may be refundable but shall not be carried**
18 **forward to a subsequent tax year. No tax credit issued under this section shall be assigned,**
19 **transferred, sold, or otherwise conveyed.**

20 **4. The department of revenue may promulgate all rules and regulations necessary**
21 **for the administration of this section. Any rule or portion of a rule, as that term is defined**
22 **in section 536.010, that is created under the authority delegated in this section shall become**
23 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**
24 **if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any**
25 **of the powers vested with the general assembly pursuant to chapter 536 to review, to delay**
26 **the effective date, or to disapprove and annul a rule are subsequently held**
27 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**
28 **after August 28, 2021, shall be invalid and void.**

29 **5. Under section 23.253 of the Missouri sunset act:**

30 **(1) The provisions of this section shall automatically sunset six years after the**
31 **effective date of this section unless reauthorized by an act of the general assembly;**

32 **(2) If such provisions are reauthorized, the provisions of this section shall**
33 **automatically sunset twelve years after the effective date of the reauthorization of such**
34 **provisions; and**

35 **(3) This section shall terminate on September first of the calendar year immediately**
36 **following the calendar year in which the provisions of this section are sunset.**

 144.064. No sales tax levied [~~under this chapter~~] by this state or any political
2 **subdivision thereof** on any firearms or ammunition shall be levied at a rate that is higher than
3 the sales tax levied under this chapter or any other excise tax levied on any sporting goods or
4 equipment or any hunting equipment.

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