

MISSOURI YMCA GENERAL ASSEMBLY

SAMPLE BILL #001 SAMPLE COMMITTEE	
Introduced by.	Harry Truman
Delegation.	Independence
Title.	An act to create a tax credit for purchasing fluorescent light bulbs to replace incandescent light bulbs.
Bill Type.	Amend current statute

1 **RSMo**

2 Chapter 135, RSMo, is amended and a new section is created regarding this tax credit.

3

4 **Key Terms**

5 "Incandescent light bulb", a light bulb with a thin tungsten filament that is housed inside a glass sphere.

6 To produce light, electricity runs through the filament that provides a good bit of resistance to the
7 electricity resulting in heat. The heat makes the filament white hot causing it to glow. They produce
8 perhaps fifteen lumens per watt of input power;

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10 "Fluorescent light bulb", a light bulb with electrodes at both ends of a fluorescent tube, and a gas
11 containing argon and mercury vapor is inside the tube. A stream of electrons flows through the gas
12 from one electrode to the other. These electrons bump into the mercury atoms and excite them and they
13 give off ultraviolet photons. These photons hit the phosphor coating the inside of the fluorescent tube,
14 and this phosphor creates visible light. They can produce between fifty and one hundred lumens per
15 watt;

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17 "Tax credit", a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax
18 imposed by sections 143.191 to 143.265, RSMo;

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20 "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S corporation doing
21 business in the state of Missouri and subject to the state income tax imposed by the provisions of
22 chapter 143, RSMo, or a corporation subject to the annual corporation franchise tax imposed by the
23 provisions of chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium
24 receipts in this state, or other financial institution paying taxes to the state of Missouri or any political
25 subdivision of this state pursuant to the provisions of chapter 148, RSMo, or an express company which
26 pays an annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or an individual
27 subject to the state income tax imposed by the provisions of chapter 143, RSMo.

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29 **Proposal for Action**

30 For all tax years beginning on or after January 1, 2010, a taxpayer shall be allowed to claim a tax credit
31 against the taxpayer's state tax liability in an amount equal to twenty-five percent of the amount such
32 taxpayer paid for a new fluorescent light bulb.

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34 The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for
35 the taxable year for which the credit is claimed, and such taxpayer shall not be allowed to claim a tax
36 credit in excess of two hundred dollars per taxable year.

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38 To qualify for the tax credit, the taxpayer must submit receipts proving their purchase of fluorescent
39 light bulbs with their Missouri income tax form, filling out their tax credit amount in the indicated area.

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41 The Department of Revenue will oversee the implementation and enforcement of this new tax credit.

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43 **Effective Date**

44 This act shall take effect on January 1, 2010.

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46 **Justification**

47 Fluorescent light bulbs are more efficient than incandescent light bulbs. Over the life of the bulb, less
48 electricity will be used, resulting in a savings for the taxpayer. However, fluorescent light bulbs are
49 more expensive initially. This bill provides a tax credit to encourage citizens to purchase these more
50 efficient, environmentally friendly light bulbs, thus resulting in a cleaner, more green culture in our
51 state.

52

53 **Results to be Expected**

54 More Missouri citizens will purchase energy efficient light bulbs, thus saving money on their utility bill
55 while also making our state more environmentally friendly.