

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

9

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
13 they give off ultraviolet photons. These photons hit the phosphor coating the inside of the
14 fluorescent tube, and this phosphor creates visible light. They can produce between fifty and one
15 hundred lumens per watt;

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

19

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

29

30 **Proposal for Action**

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

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

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

42

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

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46 **Effective Date**

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

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49 **Justification**

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

55

56 **Results to be Expected**

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