

MISSOURI YMCA GENERAL ASSEMBLY

SAMPLE BILL #001 SAMPLE COMMITTEE

Introduced by: Harry Truman

Delegation: Independence

Title: An act to amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for purchasing fluorescent light bulbs to replace incandescent light bulbs.

Members of the House and Novice Chamber can co-author bills. Members of the Senate must submit their own bill.

Write a brief, general title that summarizes your bill and/or specifies what part of the RSMo is to be amended or repealed.

BE IT ENACTED BY THE YMCA 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 135.640, to read as follows:

135.640

1. This section shall be known and may be cited as the "Energy Efficiency Tax Credit Act".

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

(1) "Incandescent light bulb", a light bulb with a thin tungsten filament that is housed inside a glass sphere. To produce light, electricity runs through the filament that provides a good bit of resistance to the electricity resulting in heat. The heat makes the filament white hot causing it to glow. They produce perhaps fifteen lumens per watt of input power;

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

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

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

Begin your bill by citing which part of the RSMo you are amending and/or repealing.

Feel free to give your bill a name that summarizes the intent and can be used to identify the bill in floor debate or discussion.

Define key terms in your bill that will help other legislators understand what you are trying to accomplish.

Often, definitions for terms already exist in the RSMo, such as tax credit and taxpayer in this act.

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41 3. For all tax years beginning on or after January 1, 2008, a taxpayer shall be
42 allowed to claim a tax credit against the taxpayer's state tax liability in an
43 amount equal to twenty-five percent of the amount such taxpayer paid for a
44 new flourescent light bulb.

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

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

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55 6. The department of revenue may promulgate rules to implement the
56 provisions of this section. Any rule or portion of a rule, as that term is
57 defined in section 536.010, RSMo, that is created under the authority
58 delegated in this section shall become effective only if it complies with and is
59 subject to all of the provisions of chapter 536, RSMo, and, if applicable,
60 section 536.028, RSMo. This section and chapter 536, RSMo, are
61 nonseverable and if any of the powers vested with the general assembly
62 pursuant to chapter 536, RSMo, to review, to delay the effective date, or to
63 disapprove and annul a rule are subsequently held unconstitutional, then the
64 grant of rulemaking authority and any rule proposed or adopted after August
65 28, 2008, shall be invalid and void.

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67 7. Pursuant to section 23.253, RSMo, of the Missouri sunset act:

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69 (1) Any new program authorized under this section shall automatically sunset
70 six years after August 28, 2007, unless reauthorized by an act of the general
71 assembly; and

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73 (2) If such program is reauthorized, the program authorized under this
74 section shall automatically sunset twelve years after the effective date of the
75 reauthorization of this section; and

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77 (3) This section shall terminate on September first of the calendar year
78 immediately following the calendar year in which a program authorized under
79 this section is sunset.

← After definitions, you need to describe what the bill will actually do (the nuts and bolts). You should not describe why you are writing this bill. For each new idea you should begin a new numbered section, as done here.

← Indicate which state department or agency will oversee this act.

This technical description already exists in the statutes, which made it easy to include it in this act.

← You may want to consider a sunset clause in your act, which requires the General Assembly to reauthorize your act by a set date in the future.

You should look for language in the RSMo that states what you are trying to achieve, like this sunset clause.