

HOUSE AMENDMENT NO. _____
TO
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Offered By

1 AMEND House Amendment No. _____ to House Committee Substitute for Senate Substitute for
2 Senate Committee Substitute for Senate Bill No. 83 Page 2 Line 16 by inserting after
3 said lien the following:

4
5 "Further amend House Committee Substitute for Senate Substitute for Senate Committee Substitute
6 for Senate Bill No. 83, Page 22, Section 92.387, Line 2, by inserting after all of said line and section
7 the following:

8
9 "135.766. An eligible small business, as defined in Section 44 of the Internal Revenue Code,
10 shall be allowed a credit against the tax otherwise due pursuant to chapter 143, not including sections
11 143.191 to 143.265, in an amount equal to any amount paid by the eligible small business to the
12 United States Small Business Administration as a guaranty fee pursuant to obtaining Small Business
13 Administration guaranteed financing and to programs administered by the United States Department
14 of Agriculture for rural development or farm service agencies. [No tax credits provided under this
15 section shall be authorized on or after the thirtieth day following the effective date of this act.] The
16 provisions of this subsection shall not be construed to limit or in any way impair the department's
17 ability to issue tax credits authorized prior to the thirtieth day following the effective date of this act,
18 or a taxpayer's ability to redeem such tax credits. Tax credits issued under this section shall not be
19 transferable. Unused tax credits may be carried forward for up to ten subsequent taxable years.";
20 and"; and

21
22 Further amend said bill by amending the title, enacting clause, and intersectional references
23 accordingly.

Action Taken _____ Date _____