

House _____ Amendment NO. _____

Offered By

Peter Merideth _____

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1 AMEND House Committee Substitute for House Bill No. 3021, Page 1, Section 21.005, Line 2
2 through and including Line 29 by deleting said lines and inserting in lieu thereof the following:

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4 “Each Missouri individual income taxpayer shall be entitled to a refundable tax credit equal to five
5 hundred dollars (\$500) in the case of individuals filing an individual Missouri income tax return or
6 one thousand dollars (\$1,000) in the case of married couples filing a combined Missouri individual
7 income tax return, applicable for the tax year beginning on or after January 1, 2021, and ending on
8 or before December 31, 2021. For the purposes of this tax credit, "individual income tax taxpayer"
9 shall mean any individual or married individuals who: were a Missouri resident for the entire tax
10 year ending in calendar year 2021; are not an estate, or trust; and file their Missouri individual or
11 Missouri combined individual income tax return for the tax year ending in calendar year 2021 by
12 October 17, 2022. The department of revenue shall automatically apply the tax credit authorized by
13 this section to a Missouri individual income taxpayer's tax liability, and such taxpayer shall not be
14 required to apply for such tax credit or to amend a return to claim such tax credit. Tax credits
15 authorized by this section shall be refundable, and such refunds shall be remitted to such taxpayers
16 no later than December 31, 2022.”;

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18 Further amend said bill, Page 2, said section, Line 30, by deleting “1,000,000,000” and inserting
19 “1,000,000,000E”;

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21 Further amend said bill by adjusting section and bill totals and intersectional references accordingly.

Action Taken _____ Date _____