1

1582L06.14F

~~1582L06.08H~~
HS HCS HB 679

HOUSE _____ **AMENDMENT NO.**___

Offered By

Jim Viebrock 134 District

AMEND House Substitute for House Committee Substitute for House Bill No. 679 & 396, Page 2, Section 168.282, Line 3 by inserting immediately before said line the following:

"135.327. 1. Any person residing in this state who legally adopts a special needs child on or after January 1, 1988, and before January 1, 2000, shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted that may be applied to taxes due under chapter 143, RSMo. Any business entity providing funds to an employee to enable that employee to legally adopt a special needs child shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted that may be applied to taxes due under such business entity's state tax liability, except that only one ten thousand dollar credit is available for each special needs child that is adopted.

2. Any person residing in this state who proceeds in good faith with the adoption of a special needs child on or after January 1, {2000} ~~2004~~, shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child that may be applied to taxes due under chapter

Action Taken _____

Date _____

ClibPDF - www.fastio.com