

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 444, Page 1, In the Title, Lines 2-3, by
2 deleting the words, "an income tax deduction for volunteer firefighters" and inserting in lieu thereof
3 the words, "tax incentives"; and
4

5 Further amend said bill, page, Section A, Line 2, by inserting after all of said section and line the
6 following:

7 "135.1161. 1. As used in this section, the following terms mean:

8 (1) "Disabled employee", any person who is employed by the taxpayer claiming the tax
9 credit under this section for a minimum of forty weeks in each taxable year for which the credit
10 allowed under this section is claimed and who:

11 (a) Is determined to be at least fifty percent disabled by the Social Security Administration
12 or the Department of Veterans' Affairs; or

13 (b) Is determined to be disabled by the division of vocational rehabilitation and is
14 participating in the division's job placement program;

15 (2) "Small business", any business that employs fifty or fewer employees and that hires a
16 disabled employee or a person recently discharged from a correctional facility;

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

19 (4) "Taxpayer", any small business subject to the tax imposed in chapter 143, excluding
20 withholding tax imposed by sections 143.191 to 143.265.

21 2. For all taxable years beginning on or after January 1, 2016, a taxpayer shall be allowed a
22 tax credit for hiring a disabled employee or a person discharged from a state or federal correctional
23 facility within the twelve months immediately preceding the hiring. The tax credit amount shall be
24 equal to five hundred dollars for each such person employed, subject to the following:

25 (1) In the case of a disabled employee, such small business shall employ the person for an
26 average of twenty-five hours per week, and the person shall be employed for at least one year before
27 the small business is eligible for the tax credit;

28 (2) In the case of a person discharged from a correctional facility within the twelve months
29 immediately preceding the hiring, such small business shall employ the person for an average of
30 forty hours per week, and such small business shall employ such person for at least one year before
31 the small business is eligible for the tax credit;

32 (3) Upon meeting all eligibility requirements, the small business shall be eligible to claim the
33 tax credit for the next three years.

34 3. The amount of the tax credit issued shall not exceed the amount of the taxpayer's state tax
35 liability for the tax year for which the credit is claimed. If the amount of the tax credit allowed
36 exceeds the amount of the taxpayer's state tax liability for the tax year for which the credit is

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1 claimed, the difference shall not be refundable but may be carried forward to any of the taxpayer's
2 three subsequent taxable years. No tax credit issued under this section shall be transferred, sold, or
3 assigned. The aggregate amount of tax credits which may be issued under this section in any one
4 fiscal year shall not exceed ten million dollars. The tax credits issued under this section shall be
5 issued on a first-come, first-served filing basis.

6 4. The department of revenue may promulgate rules to implement the provisions of this
7 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under
8 the authority delegated in this section shall become effective only if it complies with and is subject to
9 all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536
10 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536
11 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held
12 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
13 August 28, 2015, shall be invalid and void.

14 5. Under section 23.253 of the Missouri sunset act:

15 (1) The provisions of the new program authorized under this section shall automatically
16 sunset on December thirty-first six years after the effective date of this section unless reauthorized by
17 an act of the general assembly; and

18 (2) If such program is reauthorized, the program authorized under this section shall
19 automatically sunset on December thirty-first twelve years after the effective date of the
20 reauthorization of this section; and

21 (3) This section shall terminate on September first of the calendar year immediately
22 following the calendar year in which the program authorized under this section is sunset."; and

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