

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 321, Page 1, in the Title, Line 3 by
2 deleting all of said line and inserting in lieu thereof the following: "income tax."; and

3
4 Further amend said bill, Page 1, Section A, Line 2, by inserting after all of said section and
5 line the following:
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7 "143.266. 1. This section shall be known and may be cited as the "Missouri Supporting
8 Families Income Tax Holiday Act".

9 2. The department of revenue shall conduct a review of the collection of withholding tax
10 imposed by sections 143.191 to 143.265 in all tax years ending on or before December thirty-first of
11 each tax year in which employees are exempt from the withholding tax under this section. Upon the
12 completion of the review, the department shall calculate the average amount of withholding tax
13 collected in each month in all such tax years to determine in which month the amount of withholding
14 tax collected is historically the lowest.

15 3. For all tax years beginning on or after January 1, 2016, all employees of this state shall be
16 exempt from the withholding tax imposed by sections 143.191 to 143.265 during the month in which
17 the amount of withholding tax collected is historically the lowest as determined under subsection 2
18 of this section. This section shall not be construed to exempt such employees from any other
19 required withholding or to limit any deduction such employees may claim.

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

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

29 (1) The provisions of the new program authorized under this section shall automatically
30 sunset on December thirty-first six years after the effective date of this section unless reauthorized by

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1 an act of the general assembly; and

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

5 (3) This section shall terminate on September first of the calendar year immediately
6 following the calendar year in which the program authorized under this section is sunset. The
7 termination of the program as described in this subsection shall not be construed to preclude any
8 taxpayer who claims any benefit under any program that is sunset under this subsection from
9 claiming such benefit for all allowable activities related to such claim that were completed before the
10 program was sunset, or to eliminate any responsibility of the administering agency to verify the
11 continued eligibility of projects receiving tax credits and to enforce other requirements of law that
12 applied before the program was sunset."; and

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14 Further amend said bill by amending the title, enacting clause, and intersectional references
15 accordingly.