

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 811, Page 2, Section 136.110, Line 11, by
2 inserting after said line the following:

3 "143.266. 1. This section shall be known and may be cited as the "Missouri Supporting
4 Families Income Tax Holiday Act".

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

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

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

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

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

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

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

9
10 Further amend said bill by amending the title, enacting clause, and intersectional references
11 accordingly.