

FIRST REGULAR SESSION

HOUSE BILL NO. 1407

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PLOCHER.

2505H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.1402, to read as follows:

135.1402. 1. As used in this section, the following terms mean:

2 **(1) "Qualified amount", for a given tax year, a percentage of the total amount of**
3 **property tax imposed under the laws of this state on the real property on which a qualified**
4 **taxpayer is located, as calculated according to the table provided in subsection 4 of this**
5 **section;**

6 **(2) "Qualified taxpayer", any business organization located within this state that**
7 **was shut down during the tax year by a political subdivision or government entity;**

8 **(3) "Shut down", to order a closure of a business organization in this state for more**
9 **than fourteen days, by any political subdivision or government entity, during an official**
10 **state of emergency as declared by the governor of this state, for reasons not relating to any**
11 **fault on the part of the business organization. For purposes of this subdivision, "reasons**
12 **not relating to any fault on the part of a business organization" includes, but is not limited**
13 **to, communicable disease spread by direct human contact such as person-to-person contact**
14 **or droplet spread, but does not include violations of sanitation or food safety rules,**
15 **violations of structural safety rules, or the occurrence of natural disasters such as**
16 **tornadoes, floods, or earthquakes.**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 **2. (1) For all tax years beginning on or after January 1, 2021, a qualified taxpayer**
 18 **shall be allowed to claim a tax credit against the taxpayer's state income tax liability, in an**
 19 **amount equal to the taxpayer's qualified amount.**

20 **(2) Notwithstanding the provisions of subdivision (1) of this subsection to the**
 21 **contrary, a taxpayer shall receive only up to fifty thousand dollars per tax credit per tax**
 22 **year. Any portion of a tax credit that exceeds fifty thousand dollars may be carried**
 23 **forward to subsequent tax years. In each subsequent tax year, the taxpayer shall be**
 24 **entitled to receive up to fifty thousand dollars of any remaining portion of the tax credit.**

25 **3. Tax credits issued under this section shall be refundable but shall not be**
 26 **assigned, transferred, sold, or otherwise conveyed.**

27 **4. The qualified amount of a qualified taxpayer shall be calculated according to the**
 28 **following table:**

Duration of the taxpayer's shutdown by a political subdivision	Percentage of the property tax liability for the real property on which the taxpayer is located included in the taxpayer's qualified amount
90 days or more	100%
75 to 89 days	83 1/3%
60 to 74 days	66 2/3%
45 to 59 days	50%
30 to 44 days	33 1/3%
15 to 29 days	16 2/3%

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 38 **5. If a qualified taxpayer is not the owner of the real property on which the**
 39 **qualified taxpayer is located, the qualified taxpayer shall determine the property tax**
 40 **liability for such real property by requesting a document, which shall be provided by the**
 41 **county collector or by any other local government official responsible for maintaining**
 42 **property tax records, that details such information.**

43 **6. Notwithstanding any provision of this section to the contrary, if the real property**
 44 **on which a qualified taxpayer is located is used by more than one qualified taxpayer, all**
 45 **qualified taxpayers located on such real property shall be eligible for the tax credit**
 46 **authorized under this section, but the total amount of the tax credit allowed to each**
 47 **qualified taxpayer shall be divided by the total number of such qualified taxpayers located**
 48 **on the real property.**

49 **7. The department of revenue may promulgate all rules and regulations necessary**
50 **for the administration of this section including, but not limited to, rules relating to the**
51 **verification of a taxpayer's shutdown by a political subdivision and the verification of real**
52 **property tax liability amounts. County officials shall collaborate with the department of**
53 **revenue and shall provide the department of revenue with such property tax information**
54 **as may be necessary for the administration of this section. Any rule or portion of a rule,**
55 **as that term is defined in section 536.010, that is created under the authority delegated in**
56 **this section shall become effective only if it complies with and is subject to all of the**
57 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536**
58 **are nonseverable, and if any of the powers vested with the general assembly pursuant to**
59 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**
60 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**
61 **proposed or adopted after August 28, 2021, shall be invalid and void.**

62 **8. Under section 23.253 of the Missouri sunset act:**

63 **(1) The provisions of this section shall automatically sunset six years after the**
64 **effective date of this section unless reauthorized by an act of the general assembly;**

65 **(2) If such provisions are reauthorized, the provisions of this section shall**
66 **automatically sunset twelve years after the effective date of the reauthorization; and**

67 **(3) This section shall terminate on September first of the calendar year immediately**
68 **following the calendar year in which the provisions of this section are sunset.**

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