

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill No. 1501, Page 12, Section 135.352, Line 52,  
2 by inserting immediately after said lines the following:

3  
4 "135.1161. 1. As used in this section, the following terms mean:

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

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

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

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

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

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

18 2. For all taxable years beginning on or after January 1, 2015, a taxpayer shall be allowed a  
19 tax credit for hiring a disabled employee or a person discharged from a state or federal correctional  
20 facility within the twelve months immediately preceding the hiring. The tax credit amount shall be  
21 equal to five hundred dollars for each such person employed, subject to the following:

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

25 (2) In the case of a person discharged from a correctional facility within the twelve months  
26 immediately preceding the hiring, such small business shall employ the person for an average of  
27 forty hours per week, and such small business shall employ such person for at least one year before  
28 the small business is eligible for the tax credit. Upon meeting all eligibility requirements, the small  
29 business shall be eligible to claim the tax credit for the next three years.

30 3. The amount of the tax credit issued shall not exceed the amount of the taxpayer's state tax  
31 liability for the tax year for which the credit is claimed. If the amount of the tax credit issued  
32 exceeds the amount of the taxpayer's state tax liability for the tax year for which the credit is  
33 claimed, the difference shall not be refundable but may be carried forward to any of the taxpayer's  
34 three subsequent taxable years. No tax credit issued under this section shall be transferred, sold, or  
35 assigned. The aggregate amount of tax credits which may be issued under this section in any one  
36 fiscal year shall not exceed ten million dollars. The tax credits issued under this section shall be  
37 issued on a first-come, first-served filing basis.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1       4. The department of revenue may promulgate rules to implement the provisions of this  
2 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under  
3 the authority delegated in this section shall become effective only if it complies with and is subject to  
4 all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536  
5 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536  
6 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
7 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
8 August 28, 2014, shall be invalid and void.

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

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

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

16       (3) This section shall terminate on September first of the calendar year immediately  
17 following the calendar year in which the program authorized under this section is sunset."; and  
18

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