

**HOUSE**

**AMENDMENT NO. \_\_\_\_**

**Offered by**

**of**

AMEND House Committee Substitute for House Bill No. 2188, Page 1,  
Section A, Line 2, by inserting after all of said line the  
following:

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

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

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

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

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

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

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

2. For all taxable years beginning on or after January 1,  
2015, a taxpayer shall be allowed a tax credit for hiring a  
disabled employee or a person discharged from a state or federal  
correctional facility within the twelve months immediately

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1 preceding the hiring. The tax credit amount shall be equal to  
2 five hundred dollars for each such person employed, subject to  
3 the following:

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

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

16 3. The amount of the tax credit issued shall not exceed the  
17 amount of the taxpayer's state tax liability for the tax year for  
18 which the credit is claimed. If the amount of the tax credit  
19 issued exceeds the amount of the taxpayer's state tax liability  
20 for the tax year for which the credit is claimed, the difference  
21 shall not be refundable but may be carried forward to any of the  
22 taxpayer's three subsequent taxable years. No tax credit issued  
23 under this section shall be transferred, sold, or assigned. The  
24 aggregate amount of tax credits which may be issued under this  
25 section in any one fiscal year shall not exceed ten million  
26 dollars. The tax credits issued under this section shall be  
27 issued on a first-come, first-served filing basis.

28 4. The department of revenue may promulgate rules to  
29 implement the provisions of this section. Any rule or portion of  
30 a rule, as that term is defined in section 536.010, that is  
31 created under the authority delegated in this section shall  
32 become effective only if it complies with and is subject to all  
33 of the provisions of chapter 536 and, if applicable, section  
34 536.028. This section and chapter 536 are nonseverable and if  
35 any of the powers vested with the general assembly pursuant to  
36 chapter 536 to review, to delay the effective date, or to  
37 disapprove and annul a rule are subsequently held

1 unconstitutional, then the grant of rulemaking authority and any  
2 rule proposed or adopted after August 28, 2014, shall be invalid  
3 and void.

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

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

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

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

16  
17 Further amend said title, enacting clause and intersectional  
18 references accordingly.