

SECOND REGULAR SESSION

HOUSE BILL NO. 1397

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES ELLINGTON (Sponsor) AND SMITH (Co-sponsor).

4524L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to the Missouri supporting families income tax holiday act.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.266, to read as follows:

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

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

3. For all tax years beginning on or after January 1, 2015, all employees of this state shall be exempt from the withholding tax imposed by sections 143.191 to 143.265 during the month in which the amount of withholding tax collected is historically the lowest as determined under subsection 2 of this section. This section shall not be construed to exempt such employees from any other required withholding or to limit any deduction such employees may claim.

4. The department of revenue may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that

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.

18 is created under the authority delegated in this section shall become effective only if it
19 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
20 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
21 vested with the general assembly under chapter 536 to review, to delay the effective date,
22 or to disapprove and annul a rule are subsequently held unconstitutional, then the grant
23 of rulemaking authority and any rule proposed or adopted after August 28, 2014, shall be
24 invalid and void.

25 **5. Under section 23.253 of the Missouri sunset act:**

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

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

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

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