

SECOND REGULAR SESSION

HOUSE BILL NO. 2188

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES MUNTZEL (Sponsor), JONES (50), ROWDEN, REMOLE,
SCHIEBER, HOUGHTON, HICKS, FRANKLIN, FUNDERBURK,
KELLEY (127) AND LOVE (Co-sponsors).

6344H.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax deduction for
Baldrige National Quality Award recipients.

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 135.1785, to read as follows:

135.1785. 1. As used in this section, the following terms mean:

2 **(1) “Baldrige award”, the Baldrige national quality award established under 15**
3 **U.S.C. 3711a;**

4 **(2) “Qualified business”, a sole proprietorship, firm, partnership, limited liability**
5 **company, S corporation, or a corporation doing business in the state of Missouri that has**
6 **received a Baldrige award and:**

7 **(a) Is privately held;**

8 **(b) Has operated in Missouri for at least five consecutive years as of the receipt of**
9 **the Baldrige award;**

10 **(c) Is organized for-profit;**

11 **(d) Whose owners have been residents of Missouri for at least five years as of the**
12 **receipt of the Baldrige award;**

13 **(e) Has fewer than five hundred employees as of the receipt of the Baldrige award;**
14 **and**

15 **(f) Has not previously received a Baldrige award;**

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.

16 **(3) “Tax deduction”, an amount subtracted from the taxpayer’s Missouri adjusted**
17 **gross income to determine Missouri taxable income for the tax year in which such**
18 **deduction is claimed.**

19 **2. In addition to all deductions listed in chapter 143, for all tax years beginning on**
20 **or after January 1, 2015, a qualified business shall be allowed a tax deduction against the**
21 **qualified business’s Missouri adjusted gross income in an amount equal to one million**
22 **dollars.**

23 **3. Notwithstanding the provisions of section 23.253 to the contrary, this section**
24 **shall terminate after ten qualified businesses have received a Baldrige award or December**
25 **31, 2025, whichever is earlier.**

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