

HCS SB 18 -- COLLECTION OF MONEY BY PUBLIC ENTITIES

SPONSOR: Kraus (McCaherty)

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Special Committee on Small Business by a vote of 13 to 0. Voted "Do Pass" by the Standing Committee on Rules- Administrative Oversight by a vote of 10 to 3.

This bill extends certain provisions of the Big Government Get Off My Back Act for a five year period beginning on August 28, 2017. The bill modifies the definition of small business from fewer than 50 to fewer than 25 full- or part-time employees. The bill extends the small business job creation tax deduction for the period from August 28, 2017, through December 31, 2021.

The bill directs the Director of Revenue and Missouri courts to apply the reasoning of specified Missouri Supreme Court opinions related to sales and use tax exemptions to pending and future audits, assessments, refund claims, and claims for credit.

The bill defines the terms "military spouse," "uniformed services member" and "veteran," and exempts military spouses and veterans from specified business fees charged by the secretary of state.

PROPOSERS: Supporters say that this bill will assist military spouses and veterans with starting a business in Missouri, and help lower the burden of regulation on small businesses.

Testifying for the bill were Senator Kraus and the National Federation of Independent Business.

OPPOSERS: There was no opposition voiced to the committee.