

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

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

1 AMEND House Committee Substitute for House Bill No. 1549, Page 1, Section A, Line 2, by  
2 inserting after all of said section and line the following:

3  
4 "143.261. 1. For every remittance to the director of revenue made on or before the date the  
5 remittance becomes due, the employer, other than the United States and its agencies, the state of  
6 Missouri and political subdivisions thereof, may deduct and retain the following percentages of the  
7 total amount of tax withheld and paid in each calendar year:

8 (1) Before October 1, 2018, two percent of amounts collected up to and including five  
9 thousand dollars [or less];

10 (2) (a) Before October 1, 2018, one percent of [amount] amounts collected in excess of five  
11 thousand dollars and up to and including ten thousand dollars; and

12 (b) On and after October 1, 2018, one percent of amounts collected up to and including ten  
13 thousand dollars; and

14 (3) One-half of one percent of amount collected in excess of ten thousand dollars.

15 2. The director of revenue shall determine the dollar amount of withheld taxes collected as a  
16 result of the reduction of the allowable retention percentage under subsection 1 of this section. The  
17 director shall report such amount to the state treasurer, and the state treasurer shall deposit such an  
18 amount from the revenues collected under this section that otherwise would be deposited into  
19 general revenue into the following funds at the following proportions:

20 (1) The department of health and senior services - federal and other fund, forty-eight  
21 percent of such amount;

22 (2) The nursing home protection fund established under section 208.159, eleven percent of  
23 such amount;

24 (3) The Missouri Rx plan fund established under section 208.794, sixteen percent of such  
25 amount;

26 (4) The home and community based services fund established under section 208.855, seven  
27 percent of such amount; and

28 (5) The consumer-directed services protection fund established under section 208.903,  
29 eighteen percent of such amount."; and

30  
31 Further amend said bill, Page 2, Section 144.025, Line 37, by inserting after all of said section and  
32 line the following:

33  
34 "144.140. 1. Before January 1, 2019, from every remittance to the director of revenue made  
35 on or before the date when the same becomes due, the person required to remit the same shall be  
36 entitled to deduct and retain an amount equal to two percent thereof.

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

1        2. On and after January 1, 2019, from every remittance to the director of revenue made on  
 2 or before the date when the same becomes due, the person required to remit the same shall be  
 3 entitled to deduct and retain an amount equal to one percent thereof.

4        3. The director of revenue shall determine the dollar amount of remittances collected as a  
 5 result of the reduction of the allowable retention percentage under subsection 2 of this section. The  
 6 director shall report such amount to the state treasurer, and the state treasurer shall deposit such an  
 7 amount from the revenues collected under this section that otherwise would be deposited into  
 8 general revenue into the following funds at the following proportions:

9        (1) The department of health and senior services - federal and other fund, forty-eight  
 10 percent of such amount;

11        (2) The nursing home protection fund established under section 208.159, eleven percent of  
 12 such amount;

13        (3) The Missouri Rx plan fund established under section 208.794, sixteen percent of such  
 14 amount;

15        (4) The home and community based services fund established under section 208.855, seven  
 16 percent of such amount; and

17        (5) The consumer-directed services protection fund established under section 208.903,  
 18 eighteen percent of such amount.

19        208.159. 1. Notwithstanding the provisions of sections 207.010, 208.152, and 208.153, the  
 20 department of social services shall administer payments for nursing home services authorized in  
 21 sections 208.151, et seq., which govern medical assistance under Title XIX, Public Law 89-97, 1965  
 22 amendments to the Federal Social Security Act (42 U.S.C. 301 et seq.), as amended, and shall  
 23 administer vendor payments for the aged and direct adult services for the aged under Title XX,  
 24 Public Law 93-647, 1974 amendments to the Federal Social Security Act (42 U.S.C. 1397 et seq.),  
 25 as amended. The department shall, pursuant to chapter 536, promulgate rules and regulations for  
 26 the purpose of administering such payments, including rules to define the reasonable costs, manner,  
 27 extent, quality, charges and fees or payments for nursing home services.

28        2. There is hereby created in the state treasury the "Nursing Home Protection Fund", which  
 29 shall consist of moneys collected under sections 143.261 and 144.140. The state treasurer shall be  
 30 custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may  
 31 approve disbursements. The fund shall be a dedicated fund, and, upon appropriation, moneys in the  
 32 fund shall be used solely for the purposes of subsection 1 of this section. Notwithstanding the  
 33 provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the  
 34 biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest  
 35 moneys in the fund in the same manner as other funds are invested. Any interest and moneys  
 36 earned on such investments shall be credited to the fund.

37        208.855. 1. There is hereby created in the state treasury the "Home and Community Based  
 38 Services Fund", which shall consist of moneys collected under sections 143.261 and 144.140. The  
 39 state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the  
 40 state treasurer may approve disbursements. The fund shall be a dedicated fund, and, upon  
 41 appropriation, moneys in the fund shall be used solely for the purposes of subsection 2 of this  
 42 section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in  
 43 the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The  
 44 state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any  
 45 interest and moneys earned on such investments shall be credited to the fund.

46        2. Moneys in the home and community based services fund shall only be used to provide  
 47 care and support services through the home and community based services program administered by  
 48 MO HealthNet.

1           208.903. 1. Subject to appropriations, the department shall provide financial assistance for  
2 consumer-directed personal care assistance services through eligible vendors to each person  
3 determined eligible to participate under guidelines established by the Medicaid state plan and who:

- 4           (1) Is capable of living independently with personal care assistance services;  
5           (2) Is physically disabled;  
6           (3) Is eighteen years of age or older;  
7           (4) Is able to direct his or her own care;  
8           (5) Is able to document proof of Medicaid eligibility under Title XIX of the Social Security  
9 Act under federal and state laws and regulations;  
10          (6) Requires at least a nursing home level of care under regulations established by the  
11 department;  
12          (7) Participates in an assessment or evaluation, or both, by the department; and  
13          (8) Can have their unmet needs safely met at a cost that shall not exceed the average  
14 monthly Medicaid cost of nursing facility care as determined by the department of social services.

15          2. Upon certification of the employment of a personal care attendant chosen by the  
16 consumer in accordance with sections 208.900 to 208.927, the vendor shall perform the payroll and  
17 fringe benefit accounting functions for the consumer. The vendor shall be responsible for filing  
18 claims with the Missouri Medicaid program. Statutorily required fringe benefit costs shall be paid  
19 from the personal care assistant appropriation. The department shall establish the statewide rate for  
20 personal care attendant services. For purposes of this section, the personal care attendant is  
21 considered the employee of the consumer only for the period of time subsidized by personal care  
22 assistant funds. Nothing in this section shall be construed to mean that the attendant is the employee  
23 of the vendor, the department, or the state of Missouri.

24          3. There is hereby created in the state treasury the "Consumer-Directed Services  
25 Fund", which shall consist of moneys collected under sections 143.261 and 144.140. The state  
26 treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state  
27 treasurer may approve disbursements. The fund shall be a dedicated fund, and, upon appropriation,  
28 moneys in the fund shall be used solely for the purposes of subsection 1 of this section.  
29 Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund  
30 at the end of the biennium shall not revert to the credit of the general revenue fund. The state  
31 treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any  
32 interest and moneys earned on such investments shall be credited to the fund."; and  
33

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