

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

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

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 870, Page 5,  
2 Section 135.090, Line 39, by inserting after all of said section and line the following:

3  
4 "135.870. 1. As used in this section, the following terms mean:

5 (1) "Health care professional", a physician, advanced practice registered nurse, dentist, or  
6 optometrist who is licensed in this state;

7 (2) "Rural area", a town, community, or unincorporated area within the state that is not  
8 within a standard metropolitan statistical area;

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

11 (4) "Taxpayer", any individual who is subject to the tax imposed under chapter 143,  
12 excluding withholding tax imposed under sections 143.191 to 143.265, and is a health care  
13 professional who is engaged for at least twenty-five hours per week, averaged over the month,  
14 during the tax year in providing health care services in a rural area.

15 2. For all tax years beginning on or after January 1, 2019, a taxpayer shall be allowed to  
16 claim a tax credit against the taxpayer's state tax liability based on the distance in miles from a  
17 major population center in a qualified metropolitan statistical area to which the taxpayer maintains a  
18 practice, serves on a hospital staff, is employed by a hospital, or provides contractual service for a  
19 hospital in the following amounts:

20 (1) For at least ten but less than twenty miles, three thousand dollars;

21 (2) For at least twenty but less than fifty miles, four thousand dollars;

22 (3) For fifty or more miles, five thousand dollars.

23 3. To qualify for the credit authorized under this section, at least twenty percent of the  
24 practice of the taxpayer shall consist of patients participating in Medicare and fifteen percent who  
25 are participating in MO HealthNet.

26 4. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state  
27 tax liability for the tax year that the credit is claimed.

28 5. Tax credits issued under the provisions of this section shall not be transferred, sold, or  
29 assigned.

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

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

1 adopted after August 28, 2018, shall be invalid and void.

2 7. Under section 23.253 of the Missouri sunset act:

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

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

9 (3) This section shall terminate on September first of the calendar year immediately  
 10 following the calendar year in which the program authorized under this section is sunset.

11 135.872. 1. As used in this section, the following terms mean:

12 (1) "Emergency medical technician", as such term is defined in section 190.100;

13 (2) "Rural area", a town, community, or unincorporated area within the state that is not  
 14 within a standard metropolitan statistical area;

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

17 (4) "Taxpayer", any individual who is subject to the tax imposed under chapter 143,  
 18 excluding withholding tax imposed under sections 143.191 to 143.265, and is an emergency medical  
 19 technician who provides emergency medical services in a rural area that comprise at least twenty  
 20 percent of the total emergency medical services provided by the individual in the tax year.

21 2. For all tax years beginning on or after January 1, 2019, a taxpayer shall be allowed to  
 22 claim a tax credit against the taxpayer's state tax liability in an amount of two hundred fifty dollars  
 23 if the taxpayer is serving in a rural area that is located at least twenty-five miles from any city with a  
 24 population of thirty thousand inhabitants or more.

25 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state  
 26 tax liability for the tax year that the credit is claimed.

27 4. Tax credits issued under the provisions of this section shall not be transferred, sold, or  
 28 assigned.

29 5. The department of economic development may promulgate rules to implement the  
 30 provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010,  
 31 that is created under the authority delegated in this section shall become effective only if it complies  
 32 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This  
 33 section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly  
 34 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
 35 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
 36 adopted after August 28, 2018, shall be invalid and void.

37 6. Under section 23.253 of the Missouri sunset act:

38 (1) The program authorized under this section shall automatically sunset on December  
 39 thirty-first six years after the effective date of this section unless reauthorized by an act of the  
 40 general assembly;

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

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

46  
 47 Further amend said bill by amending the title, enacting clause, and intersectional references  
 48 accordingly.