

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

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

1 AMEND House Committee Bill No. 2, Page 1, Section A, Line 4, by inserting immediately after said section  
2 and line the following:

3  
4 "143.1200. 1. As used in this section, the following terms shall mean:

5 (1) "Felony", any offense defined as a felony under section 556.061;

6 (2) "Full-time", engaged in employment for at least thirty-five hours per week;

7 (3) "Tax credit", an amount that can be offset against the taxpayer's Missouri tax liability otherwise  
8 due under chapter 143 for the tax year in which such credit is claimed;

9 (4) "Taxpayer", any individual or employer subject to the income tax imposed under this chapter,  
10 excluding withholding tax imposed under sections 143.191 to 143.265.

11 2. For all tax years beginning on or after January 1, 2020, a taxpayer shall be allowed a credit equal  
12 to two thousand five hundred dollars for each employee who:

13 (1) (a) Has been convicted of, or plead guilty to, a felony;

14 (b) Is a qualified recipient of Temporary Assistance for Needy Families;

15 (c) Is a qualified recipient of Supplemental Nutrition Assistance Program; or

16 (d) Is a qualified veteran; and

17 (2) Has been hired to a full-time position on the taxpayer's payroll on or after January 1, 2020; and

18 (3) Remains in a full-time position on the taxpayer's payroll for at least six consecutive months,  
19 where at least some portion of that employment occurs during the tax year for which the credit is claimed.

20 3. The total amount of a tax credit claimed by a taxpayer under this section shall not exceed one  
21 hundred thousand dollars in any given tax year. However, any tax credit that cannot be claimed in the tax  
22 year the contribution was made may be carried over to the three preceding or succeeding tax years until the  
23 full credit is claimed.

24 4. Tax credits issued under the provisions of this section may be transferred, sold, or assigned.

25 5. The total amount of tax credits authorized under this program shall not exceed one million dollars  
26 per tax year. If the amount of tax credits claimed in a tax year exceeds one million dollars, credits shall be  
27 allowed on a first-come, first-served basis.

28 6. The department of revenue may promulgate rules to implement the provisions of this section.  
29 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority  
30 delegated in this section shall become effective only if it complies with and is subject to all of the provisions  
31 of chapter 536 including, if applicable, section 536.028. This section and chapter 536 are nonseverable, and  
32 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
33 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking  
34 authority and any rule proposed or adopted after August 28, 2019, shall be invalid and void."; and

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

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