

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 649, Page 7, Section 288.104, Line 55, by
2 inserting after all of said section and line the following:

3
4 "288.405. 1. This section shall be known and may be cited as the "Employment Security
5 Business Tax Reform Act of 2021".

6 2. For purposes of this section, the following terms mean:

7 (1) "Employee", the same definition as provided under 287.020;

8 (2) "New business", any individual, corporation, limited liability company, firm,
9 partnership, voluntary association, joint-stock association, or other business organization, or the
10 state of Missouri or any department, agency, or political subdivision thereof; provided that, such
11 business employs one or more workers and such business has not been assigned an experience rating
12 under this chapter;

13 (3) "Qualifying number of hours", one thousand five hundred hours per full calendar year,
14 adjusted proportionally downward based on the percentage of a calendar year for which an
15 employee was actually employed by a new business.

16 3. Notwithstanding any provision of law to the contrary, a new business shall be experience-
17 rated under the applicable provisions of this chapter twelve months after the date on which the new
18 business first hires an employee who works a qualifying number of hours for the new business.

19 4. The division of employment security shall promulgate all necessary rules and regulations
20 for the administration of this section. Any rule or portion of a rule, as that term is defined in section
21 536.010, that is created under the authority delegated in this section shall become effective only if it
22 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
23 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the
24 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
25 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
26 rule proposed or adopted after the effective date of this section shall be invalid and void."; and

27
28 Further amend said bill, Page 7, Section C, Line 1, by deleting all of said line and inserting in lieu
29 thereof, the words "Section C. The enactment of sections 288.104 and 288.405 of Section A of this
30 act shall become"; and

31
32 Further amend said bill by amending the title, enacting clause, and intersectional references
33 accordingly.

Action Taken _____ Date _____