

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 1095, Page 30, Section 135.800, Line 78,
2 by inserting after all of said section and line the following:

3
4 "135.1620. 1. As used in this section, the following terms mean:

5 (1) "Eligible expenses", expenses incurred in the reestablishment of a full-service grocery
6 store within a food desert in the same location where a formerly operational grocery store has been
7 permanently closed;

8 (2) "Food desert", a census tract that has a poverty rate of at least twenty percent or a
9 median family income of less than eighty percent of the statewide average and where at least five
10 hundred people or thirty-three percent of the population is located at least a mile away from a full-
11 service grocery store in urban areas or at least ten miles away in rural areas;

12 (3) "Full-service grocery store", a grocery store that provides a full complement of healthful
13 fruits, vegetables, grains, meats, and dairy products along with household items. Fresh fruits and
14 vegetables shall be available for sale in quantities that are substantially similar to industry standards
15 for facilities of similar size;

16 (4) "Rural area", a town or community within the state that is not within a standard
17 metropolitan statistical area and has a population of six thousand or fewer inhabitants as determined
18 by the last preceding federal decennial census or any unincorporated area not within a standard
19 metropolitan statistical area;

20 (5) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
21 withholding tax imposed under sections 143.191 to 143.265;

22 (6) "Taxpayer", any individual, partnership, or corporation as described under section
23 143.441 or 143.471 that is subject to the tax imposed under chapter 143, excluding withholding tax
24 imposed under sections 143.191 to 143.265, or any charitable organization that is exempt from
25 federal income tax and whose Missouri unrelated business taxable income, if any, would be subject
26 to the state income tax imposed under chapter 143;

27 (7) "Urban area", an urban place as designated by the United States Census Bureau.

28 2. For all tax years beginning on or after January 1, 2022, a taxpayer shall be allowed to
29 claim a tax credit against the taxpayer's state income tax liability in an amount equal to fifty percent
30 of the taxpayer's eligible expenses for reestablishing a full-service grocery store within a food desert
31 in the same location where a formerly operational grocery store has been permanently closed, after
32 initial expenses of:

33 (1) One million dollars if the full-service grocery store is established in a charter county, a
34 county of the first classification, or a city not within a county; or

35 (2) Five hundred thousand dollars if the full-service grocery store is established in any other
36 county.

Action Taken _____ Date _____

1 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
2 tax liability in the tax year for which the credit is claimed, and such taxpayer shall not be allowed to
3 claim a tax credit in excess of two million five hundred thousand dollars per tax year. However, any
4 tax credit that cannot be claimed in the tax year the contribution was made may be carried over to
5 the next three succeeding tax years until the full credit is claimed.

6 4. The total amount of tax credits authorized under this section shall not exceed twenty-five
7 million dollars in any calendar year.

8 5. Tax credits issued under the provisions of this section may be transferred, sold, or
9 assigned.

10 6. If the taxpayer fails to fully operate the reestablished full-service grocery store at the
11 same location for at least five consecutive years, such taxpayer shall immediately submit payment to
12 the state general revenue fund in an amount equal to the full value of the tax credit received, less
13 twenty percent of the full value received for each full year in which the grocery store was fully
14 operational at the same location.

15 7. The department of revenue and the department of economic development shall
16 promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that
17 term is defined in section 536.010, that is created under the authority delegated in this section shall
18 become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if
19 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the
20 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective
21 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
22 rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid and
23 void.

24 8. Under section 23.253 of the Missouri sunset act:

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

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

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

33 (4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit properly
34 issued before the program was sunset in a tax year after the program was sunset."; and

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