

HCS#2 HB 288 -- COUNTY HEALTH BOARDS

SPONSOR: Henderson

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Special Committee on Small Business by a vote of 12 to 5. Voted "Return to the Committee of Origin" by the Standing Committee on Rules-Legislative Oversight by a vote of 9 to 0. Voted "Do Pass with HCS #2" by a vote of 13 to 5 by the Special Committee on Small Business.

The following is a summary of the House Committee Substitute #2 for HB 288.

This bill deals with public health closures by government entities.

FEES FOR BUSINESS LICENSES (Section 1.600, RSMo.)

This bill defines a "shutdown order" as any order by the state, or an agency or political subdivision, that closes a business during a state of emergency declared by the Governor.

If a shutdown order requires a business to be closed for at least 60 days the bill requires any business license fee to be waived for the time period that the shut down order is in effect or six months, whichever is longer. License fees may also be prorated. The bill also specifies that the state will reimburse a political subdivision for lost revenue due to this provision.

TAX CREDITS FOR BUSINESS SHUTDOWNS (Sections 135.1400 and 135.1402)

This bill provides that for tax years beginning on or after January 1, 2021, a qualified taxpayer, as defined in the bill, will be allowed to claim a tax credit against the taxpayer's state income tax liability in an amount equal to the taxpayer's qualified amount, as defined in the bill.

A qualified amount for a given tax year is the percentage of the taxpayer's personal property tax liability as determined by the table set out in the bill, based upon how many days the taxpayer was shutdown for more than 14 days during an official state of emergency declared by the Governor for reasons not relating to any fault of the taxpayer.

The tax credit is limited at \$50,000 per year and any excess can be carried forward. The tax credit is refundable, but cannot be assigned, transferred, sold, or otherwise conveyed. These provisions will sunset 6 years after the effect date unless reauthorized by the General Assembly.

COUNTY HEALTH BOARDS IN STATEWIDE EMERGENCIES (Section 192.300)

This bill provides that any order or ordinance promulgated by a County Health Center Board in response to a statewide emergency will not be effective until it is approved by the County Commission.

The following is a summary of the public testimony from the committee hearing. The testimony was based on the introduced version of the bill.

PROPONENTS: Supporters say that this bill provides checks and balances for government entities. Health agencies requiring mask mandates and also shutting down businesses have hurt the citizens of Missouri by costing jobs, tax revenues and people's livelihood. This bill should help elevate these issues.

Testifying for the bill were Representative Henderson; Tom Burcham; and the Missouri Retailers Association.

OPPONENTS: Those who oppose the bill say that this bill oversteps the authority of state government. We need to keep these decisions at the local level because that is where the people who know the issues can better take care of any public health issues that arise.

Testifying against the bill were Missouri State Medical Association; Sarah Michaels, DO, Missouri Academy of Family Physicians; Todd Shaffer, MD, Missouri Academy of Family Physicians; Clay Goddard, Missouri Center for Public Health Excellence; Mike Herbert, Missouri Association of Local Public Health Agency; and Miller County Health Center; and Georganne Syler, and Cape Girardeau County Public Health Center.