

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute No. 2 for Senate Bill No. 710, Page 5, Section 135.690, Line
2 108, by inserting after all of said section and line:

3
4 "135.1140. 1. As used in this section, the following terms mean:

5 (1) "Dentist", any person currently licensed to practice dentistry under chapter 332;

6 (2) "Primary care physician", a physician licensed and registered under chapter 334 engaged
7 in general or family practice;

8 (3) "Qualified amount", for any qualified taxpayer in a given tax year, fifteen thousand
9 dollars;

10 (4) "Qualified taxpayer", any individual subject to the state income tax imposed under
11 chapter 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who is a
12 primary care physician or dentist that practices and resides in a rural county;

13 (5) "Rural county", a county in Missouri with fewer than twenty-five thousand inhabitants;

14 (6) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
15 withholding tax imposed under sections 143.191 to 143.265.

16 2. For all tax years beginning on or after January 1, 2023, a qualified taxpayer shall be
17 allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to the
18 taxpayer's qualified amount.

19 3. The cumulative amount of tax credits allowed to all taxpayers under this section shall not
20 exceed three million dollars per tax year. If the amount of tax credits claimed in a tax year under
21 this section exceeds three million dollars, tax credits shall be apportioned among all eligible tax
22 payers.

23 4. No tax credit claimed under this section shall be assigned, transferred, sold, or otherwise
24 conveyed. If the amount of the tax credit exceeds the taxpayer's state tax liability, the difference
25 shall not be refundable but may be carried forward to any of the five subsequent tax years.

26 5. The department of revenue shall promulgate all necessary rules and regulations for the
27 administration of this section including, but not limited to, rules relating to the verification of a
28 taxpayer's qualified amount. Any rule or portion of a rule, as that term is defined in section
29 536.010, that is created under the authority delegated in this section shall become effective only if it
30 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section

Action Taken _____ Date _____

1 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the
2 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
3 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
4 rule proposed or adopted after August 28, 2022, shall be invalid and void.

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

6 (1) The provisions of this section shall automatically sunset six years after the effective date
7 of this section unless reauthorized by an act of the general assembly; and

8 (2) If such provisions of this section are reauthorized, such provisions shall automatically
9 sunset twelve years after the effective date of their reauthorization; and

10 (3) This section shall terminate on September first of the calendar year immediately
11 following the calendar year in which the provisions of this section are sunset."; and

12
13 Further amend said bill by amending the title, enacting clause, and intersectional references
14 accordingly.