

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

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

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill Nos. 3 & 5, Page 7, Section 144.016, Line 9, by inserting after all of said section and  
3 line the following:  
4

5 "Section 1. 1. As used in this section, the following terms mean:

6 (1) "Eligible survivor", any individual subject to the state income tax imposed under chapter  
7 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who:

8 (a) Is a victim of rape or incest; and

9 (b) Bears a child or children as the result of such rape or incest;

10 (2) "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 an  
12 eligible survivor, as defined under this section;

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

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

18 3. The tax credit authorized under this section may be claimed for a period not to exceed  
19 eighteen years or the life of the child or children, whichever is shorter.

20 4. A qualified taxpayer claiming such tax credit shall provide to the department of revenue  
21 each year that the tax credit is claimed:

22 (1) Documentation of the rape or incest that may consist of:

23 (a) A report made to law enforcement of the alleged rape or incest;

24 (b) Documentation of a visit to a medical provider or a domestic or sexual violence service  
25 provider for services related to rape or incest; or

26 (c) A criminal or civil filing alleging rape or incest; and

27 (2) A copy of the birth certificate of the child or children conceived due to rape or incest.

28 4. No tax credit claimed under this section shall be carried forward to any subsequent tax  
29 year.

30 5. No tax credit claimed under this section shall be assigned, transferred, sold, or otherwise  
31 conveyed.

32 6. The department of revenue shall promulgate all necessary rules and regulations for the  
33 administration of this section including, but not limited to, rules relating to the verification of a  
34 taxpayer's qualified amount. Any rule or portion of a rule, as that term is defined in section  
35 536.010, that is created under the authority delegated in this section shall become effective only if it  
36 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 the effective date of this act shall be invalid and void.

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

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

9 (2) If such program is reauthorized, the program authorized under this section shall  
10 automatically sunset twelve years after the effective date of the reauthorization of this section; and

11 (3) This section shall terminate on September first of the calendar year immediately  
12 following the calendar year in which the provisions authorized under this section is sunset."; and  
13

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