

House _____ Amendment NO. _____

Offered By

1 AMEND House Substitute for House Committee Substitute for Senate Substitute for Senate
2 Committee Substitute for Senate Bill No. 133, Page 6, Section 135.030, Line 63, by inserting after
3 all of said section and line the following:
4

5 "135.2560. 1. This section shall be known and may be cited as the "Supporting Use of
6 Child Care for Economic Stability and Security Tax Credit" or the "SUCCESS Tax Credit".

7 2. The general assembly of this state finds that the availability of childcare supports the
8 well-being of children, families, the workforce, and society as a whole. The SUCCESS tax credit is
9 intended to support the use of child care by Missouri parents who work or actively look for work, in
10 order to promote economic stability and security.

11 3. For the purposes of this section, the following terms mean:

12 (1) "Department", the department of revenue;

13 (2) "Eligible taxpayer", a resident individual who:

14 (a) Is subject to the tax imposed under chapter 143, excluding withholding tax imposed
15 under sections 143.191 to 143.265;

16 (b) Has a status of:

17 a. Single, head of household, qualifying widow or widower, or married filing separately and
18 such individual has a Missouri adjusted gross income of no more than seventy-five thousand dollars;
19 or

20 b. Married filing combined and such individual has a combined Missouri adjusted gross
21 income of no more than one hundred fifty thousand dollars; and

22 (c) Is eligible to receive, and claims, a federal tax credit under 26 U.S.C. Section 21, as
23 amended, relating to child and dependent care expenses, for the tax year for which the tax credit
24 under this section is sought;

25 (3) "Employment-related expenses", the same meaning as defined in 26 U.S.C. Section 21,
26 as amended;

27 (4) "Qualifying child", a qualifying child of the eligible taxpayer as defined in 26 U.S.C.
28 Section 152, as amended, if the child was under six years of age at any time during the tax year for
29 which the tax credit is being sought;

Action Taken _____ Date _____

1 (5) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
2 withholding tax imposed under sections 143.191 to 143.265.

3 4. For all tax years beginning on or after January 1, 2024, an eligible taxpayer shall be
4 allowed a nonrefundable tax credit equal to the eligible taxpayer's employment-related expenses
5 incurred for up to two qualifying children, but not exceeding the following amounts per qualifying
6 child:

7 (1) One thousand eight hundred dollars of such expenses for each such child who was under
8 two years of age at any time during the tax year for which the tax credit is being sought; and

9 (2) One thousand two hundred dollars of such expenses for each such child who was two
10 years of age or older during all of the tax year and under six years of age at any time during the tax
11 year for which the tax credit is being sought.

12 5. The tax credit shall be claimed by an eligible taxpayer at the time such taxpayer files a
13 return and shall be applied against the income tax liability imposed by chapter 143 after reduction
14 for all other credits allowed thereon. The tax credit authorized under this section shall be
15 nontransferable and nonrefundable, and shall not be carried back or forward to any other tax year.

16 6. For the same tax year or for overlapping tax years, a tax credit under this proposal shall
17 not be claimed by more than one taxpayer for the same child.

18 7. The department may promulgate rules and regulations to administer the provisions of this
19 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
20 under the authority delegated in this section shall become effective only if it complies with and is
21 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
22 chapter 536 are nonseverable and if any of the powers vested with the general assembly under
23 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
24 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
25 August 28, 2023, shall be invalid and void.

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

27 (1) The provisions of the new program authorized under this section shall automatically
28 sunset on December 31, 2029, unless reauthorized by an act of the general assembly;

29 (2) If such program is reauthorized, the program authorized under this section shall
30 automatically sunset six years after the effective date of the 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) The provisions of this subsection shall not be construed to limit or in any way impair the
34 department's ability to redeem tax credits authorized on or before the date the program authorized
35 under this section expires, or a taxpayer's ability to redeem such tax credits."; and

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