

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

Offered By

1 AMEND House Committee Substitute for House Bill No. 1259, Page 2, Section 143.081, Line 39,  
2 by inserting after all of said section and line the following:

3  
4 "143.135. 1. As used in this section, the following terms mean:

5 (1) "Deduction", an amount subtracted from a taxpayer's Missouri adjusted gross income to  
6 determine the taxpayer's Missouri taxable income for a given tax year;

7 (2) "Qualified amount", for any qualified taxpayer in a given tax year, an amount equal to  
8 one hundred percent of all Missouri tangible personal property taxes actually paid by the qualified  
9 taxpayer in a given tax year on all tangible personal property taxes owed by the taxpayer, exclusive  
10 of special assessments, penalties, interest, charges, fees, or other additional amounts. Only the  
11 amounts of such personal property taxes actually paid by the taxpayer shall qualify for the deduction  
12 and only if such amounts are paid during the tax year for which this deduction is claimed;

13 (3) "Qualified taxpayer", any individual with an income tax liability under chapter 143,  
14 excluding the withholding tax imposed by sections 143.191 to 143.265, who accrued tangible  
15 personal property taxes and actually paid such taxes.

16 2. For all tax years beginning on or after January 1, 2026, in addition to all other deductions  
17 and modifications allowed by law, a qualified taxpayer shall be allowed a deduction from the  
18 taxpayer's Missouri adjusted gross income in an amount equal to the taxpayer's qualified amount or  
19 the taxpayer may elect to take such amount as an itemized deduction on his or her state income tax  
20 return. No deduction shall be claimed under this section for the amount of tangible personal  
21 property tax that has been or is used in obtaining a state tax credit, exemption, subtraction, or a  
22 different deduction.

23 3. The department of revenue shall promulgate all necessary rules and regulations for the  
24 administration of this section including, but not limited to, rules relating to the verification of a  
25 taxpayer's qualified amount. Any rule or portion of a rule, as that term is defined in section  
26 536.010, that is created under the authority delegated in this section shall become effective only if it  
27 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
28 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
29 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any  
2 rule proposed or adopted after August 28, 2025, shall be invalid and void.

3 4. Under section 23.253 of the Missouri sunset act:

4 (1) The provisions of the new program authorized under this section shall automatically  
5 sunset December thirty-first six years after the effective date of this section unless reauthorized by  
6 an act of the general assembly;

7 (2) If such a program is reauthorized, the program authorized under this section shall  
8 automatically sunset December thirty-first twelve years after the effective date of the reauthorization  
9 of this section; and

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

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