

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 45

96TH GENERAL ASSEMBLY

0145S.06T

2011

AN ACT

To repeal section 1.310, RSMo, and to enact in lieu thereof two new sections relating to small businesses.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 1.310, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 1.310 and 143.173, to read as follows:

1.310. 1. This section shall be known and may be cited as the "Big Government Get Off My Back Act".

2. **Any federal mandate compelling the state to enact, enforce, or administer a federal regulatory program shall be subject to authorization through appropriation or statutory enactment.**

3. No user fees imposed by the state of Missouri shall increase for the [four-year] **five-year** period beginning on August 28, 2009, unless such fee increase is to implement a federal program administered by the state or is a result of an act of the general assembly. For purposes of this section, "user fee" does not include employer taxes or contributions, assessments to offset the cost of examining insurance or financial institutions, any health-related taxes approved by **the** Center for Medicare and Medicaid Services, or any professional or occupational licensing fees set by a board of members of that profession or occupation and required by statute to be set at a level not to exceed the cost of administration.

[3.] **4.** For the [four-year] **five-year** period beginning on August 28, 2009, any state agency proposing a rule as that term is defined in subdivision (6) of section 536.010, other than

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 any rule promulgated as a result of a federal mandate, or to implement a federal program
17 administered by the state or an act of the general assembly, shall either:

18 (1) Certify that the rule does not have an adverse impact on small businesses consisting
19 of fewer than [twenty-five] **fifty** full- or part-time employees; or

20 (2) Certify that the rule is necessary to protect the life, health or safety of the public; or

21 (3) Exempt any small business consisting of fewer than [twenty-five] **fifty** full- or
22 part-time employees from coverage.

23 [4.] **5.** The provisions of this section shall not be construed to prevent or otherwise
24 restrict an agency from promulgating emergency rules pursuant to section 536.025, or from
25 rescinding any existing rule pursuant to section 536.021.

143.173. 1. As used in this section, the following terms mean:

2 (1) **"County average wage", the average wages in each county as determined by the**
3 **department of economic development for the most recently completed full calendar year.**
4 **However, if the computed county average wage is above the statewide average wage, the**
5 **statewide average wage shall be deemed the county average wage for such county for the**
6 **purpose of this section;**

7 (2) **"Deduction", an amount subtracted from the taxpayer's Missouri adjusted**
8 **gross income to determine Missouri taxable income, or federal taxable income in the case**
9 **of a corporation, for the tax year in which such deduction is claimed;**

10 (3) **"Full-time employee", a position in which the employee is considered full-time**
11 **by the taxpayer and is required to work an average of at least thirty-five hours per week**
12 **for a fifty-two week period;**

13 (4) **"New job", the number of full-time employees employed by the small business**
14 **in Missouri on the qualifying date that exceeds the number of full-time employees**
15 **employed by the small business in Missouri on the same date of the immediately preceding**
16 **taxable year;**

17 (5) **"Qualifying date", any date during the tax year as chosen by the small business;**

18 (6) **"Small business", any small business consisting of fewer than fifty full or part-**
19 **time employees;**

20 (7) **"Taxpayer", any small business subject to the income tax imposed in this**
21 **chapter.**

22 **2. In addition to all deductions listed in this chapter, for all taxable years beginning**
23 **on or after January 1, 2011, and ending on or before December 31, 2014, a taxpayer shall**
24 **be allowed a deduction for each new job created by the small business in the taxable year.**
25 **The deduction amount shall be as follows:**

26 (1) **Ten thousand dollars for each new job created with an annual salary of at least**
27 **the county average wage; or**

28 **(2) Twenty thousand dollars for each new job created with an annual salary of at**
29 **least the county average wage if the small business offers health insurance and pays at least**
30 **fifty percent of such insurance premiums.**

31 **3. The department of revenue shall establish the procedure by which the deduction**
32 **provided in this section may be claimed, and may promulgate rules to implement the**
33 **provisions of this section. Any rule or portion of a rule, as that term is defined in section**
34 **536.010, that is created under the authority delegated in this section shall become effective**
35 **only if it complies with and is subject to all of the provisions of chapter 536 and, if**
36 **applicable, section 536.028. This section and chapter 536 are nonseverable and if any of**
37 **the powers vested with the general assembly under chapter 536 to review, to delay the**
38 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**
39 **then the grant of rulemaking authority and any rule proposed or adopted after August 28,**
40 **2011, shall be invalid and void.**

41 **4. Under section 23.253 of the Missouri sunset act:**

42 **(1) The provisions of the new program authorized under this section shall**
43 **automatically sunset on December thirty-first three years after the effective date of this**
44 **section unless reauthorized by an act of the general assembly; and**

45 **(2) If such program is reauthorized, the program authorized under this section**
46 **shall automatically sunset on December thirty-first three years after the effective date of**
47 **the reauthorization of this section; and**

48 **(3) This section shall terminate on September first of the calendar year immediately**
49 **following the calendar year in which the program authorized under this section is sunset.**

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