

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

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 693, Page 14, Section 99.845, Line 294,  
2 by inserting immediately after said line the following:

3  
4 "135.700. 1. For all tax years beginning on or after January 1, 1999, a grape grower or wine  
5 producer shall be allowed a tax credit against the state tax liability incurred pursuant to chapter 143,  
6 exclusive of the provisions relating to the withholding of tax as provided in sections 143.191 to  
7 143.265, in an amount equal to twenty-five percent of the purchase price of all new and used  
8 equipment and materials used directly in the growing of grapes or the production of wine in the state.  
9 Each grower or producer shall apply to the department of economic development and specify the  
10 total amount of such new equipment and materials purchased during the calendar year. The  
11 department of economic development shall certify to the department of revenue the amount of such  
12 tax credit to which a grape grower or wine producer is entitled pursuant to this section. The  
13 provisions of this section notwithstanding, a grower or producer may only apply for and receive the  
14 credit authorized by this section for five tax periods.

15 2. For the taxable years beginning on or after August 28, 2014, the total amount of tax  
16 credits allowed under subsection 1 of this section shall not exceed two hundred thousand dollars  
17 annually."; and

18  
19 Further amend said bill by amending the title, enacting clause, and intersectional references  
20 accordingly.

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