

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 1435, Page 1, In the Title, Lines 2-3, by deleting the words "sales tax
2 refund claims" and inserting in lieu thereof the word "taxation"; and

3
4 Further amend said bill and page, Section A, Line 2, by inserting after all of said line the following:

5
6 "143.266. 1. This section shall be known and may be cited as the "Missouri Supporting
7 Families Income Tax Holiday Act".

8 2. The department of revenue shall conduct a review of the collection of withholding tax
9 imposed by sections 143.191 to 143.265 in the preceding calendar year to calculate the average
10 amount of withholding tax collected in each month to determine in which month the amount of
11 withholding tax collected is the lowest.

12 3. For all tax years beginning on or after January 1, 2017, all employees of this state shall
13 be exempt from the withholding tax imposed by sections 143.191 to 143.265 during the month in
14 which the amount of withholding tax collected is the lowest as determined under subsection 2 of this
15 section. The amount of withholding tax that would have been due except for the exemption
16 provided under this section shall be credited to such employees as though the full amount was
17 withheld and paid to the state. This section shall not be construed to exempt such employees from
18 any other required withholding or to limit any deduction such employees may claim.

19 4. The department of revenue may promulgate rules to implement the provisions of this
20 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
21 under the authority delegated in this section shall become effective only if it complies with and is
22 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
23 chapter 536 are nonseverable, and if any of the powers vested with the general assembly under
24 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
25 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
26 August 28, 2016, shall be invalid and void.

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

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

31 (2) If such program is reauthorized, the program authorized under this section shall
32 automatically sunset on December thirty-first, twelve years after the effective date of the
33 reauthorization of this section; and

34 (3) This section shall terminate on September first of the calendar year immediately
35 following the calendar year in which the program authorized under this section is sunset. The
36 termination of the program as described in this subsection shall not be construed to preclude any

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1 taxpayer who claims any benefit under any program that is sunset under this subsection from
2 claiming such benefit for all allowable activities related to such claims completed before the
3 program was sunset, or to eliminate any responsibility of the administering agency to verify the
4 continued eligibility of projects receiving tax credits and to enforce other requirements of law that
5 applied before the program was sunset."; and
6

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