

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2140, Page 1, In the Title, Lines 2-3, by
2 deleting the words "local sales tax on motor vehicles" and inserting in lieu thereof the word
3 "taxation"; and

4
5 Further amend said bill, Page 9, Section 32.088, Line 54, by inserting after all of said line the
6 following:

7
8 "143.266. 1. This section shall be known and may be cited as the "Missouri Supporting Families
9 Income Tax Holiday Act".

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

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

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

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

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

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

36 (3) This section shall terminate on September first of the calendar year immediately

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1 following the calendar year in which the program authorized under this section is sunset. The
2 termination of the program as described in this subsection shall not be construed to preclude any
3 taxpayer who claims any benefit under any program that is sunset under this subsection from
4 claiming such benefit for all allowable activities related to such claims completed before the
5 program was sunset, or to eliminate any responsibility of the administering agency to verify the
6 continued eligibility of projects receiving tax credits and to enforce other requirements of law that
7 applied before the program was sunset."; and

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9
10 Further amend said bill by amending the title, enacting clause, and intersectional references
11 accordingly.