

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 303, Page 1, Section A, Line 2, by
2 inserting immediately after said section and line the following:

3
4 "143.1200. 1. As used in this section, the following terms shall mean:

5 (1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted gross income
6 to determine Missouri taxable income for the tax year in which such deduction is claimed;

7 (2) "Felony", any offense defined as a felony under section 556.061;

8 (3) "Full-time", engaged in employment for at least thirty-five hours per week;

9 (4) "Taxpayer", any individual or employer subject to the income tax imposed under this
10 chapter, excluding withholding tax imposed under sections 143.191 to 143.265.

11 2. For all tax years beginning on or after January 1, 2020, a taxpayer shall be allowed a
12 deduction equal to five thousand dollars for each employee who:

13 (1) Has been convicted of, or plead guilty to, a felony;

14 (2) Has been hired to a full-time position on the taxpayer's payroll on or after January 1,
15 2020; and

16 (3) Remains in a full-time position on the taxpayer's payroll for at least six consecutive
17 months, where at least some portion of that employment occurs during the tax year for which the
18 deduction is claimed.

19 3. The total amount of a tax deduction claimed by a taxpayer under this section shall not
20 exceed one hundred thousand dollars in any given tax year.

21 4. The total amount of tax deductions authorized under this program shall not exceed one
22 million dollars per tax year. If the amount of tax deductions claimed in a tax year exceeds one
23 million dollars, deductions shall be allowed on a first-come, first-served basis.

24 5. The department of revenue may promulgate rules to implement the provisions of this
25 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
26 under the authority delegated in this section shall become effective only if it complies with and is
27 subject to all of the provisions of chapter 536 including, if applicable, section 536.028. This section
28 and chapter 536 are nonseverable, and if any of the powers vested with the general assembly
29 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
30 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or
31 adopted after August 28, 2019, shall be invalid and void."; and

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

Action Taken _____ Date _____