

# HOUSE BILL NO. 298

## 100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ROBERTS (77).

0066H.02I

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to criminal justice reform tax credits.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.1200, to read as follows:

**143.1200. 1. As used in this section, the following terms shall mean:**

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

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

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

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

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

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

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

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

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.

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

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

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

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