

SECOND REGULAR SESSION

# HOUSE BILL NO. 2073

## 100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE CARPENTER.

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DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain medical marijuana dispensary facility license applications.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be  
2 known as section 135.450, to read as follows:

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

2       **(1) "Eligible taxpayer", any individual who is subject to the tax imposed under**  
3       **chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, and is**  
4       **a:**

5       **(a) Minority business enterprise;**

6       **(b) Service-disabled veteran business; or**

7       **(c) Women's business enterprise;**

8       **(2) "Medical marijuana dispensary facility", the same meaning as defined under**  
9       **Article XIV, Section 1 of the Constitution of Missouri;**

10      **(3) "Minority business enterprise", a business that is:**

11      **(a) A sole proprietorship owned and controlled by a minority;**

12      **(b) A partnership or joint venture owned and controlled by minorities in which at**  
13      **least fifty-one percent of the ownership interest is held by minorities and the management**  
14      **and daily business operations of which are controlled by one or more owners who are**  
15      **minorities; or**

16      **(c) A corporation or other entity whose management and daily business operations**  
17      **are controlled by one or more owners who are a minority and which is at least fifty-one**

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.

18 percent owned by one or more minorities or, if stock is issued, at least fifty-one percent of  
19 the stock is owned by one or more minorities;

20 (4) "Service-disabled veteran business", a business that is:

21 (a) A sole proprietorship owned and controlled by a service-disabled veteran;

22 (b) A partnership or joint venture owned and controlled by service-disabled  
23 veterans in which at least fifty-one percent of the ownership interest is held by service-  
24 disabled veterans and the management and daily business operations of which are  
25 controlled by one or more owners who are service-disabled veterans; or

26 (c) A corporation or other entity whose management and daily business operations  
27 are controlled by one or more owners who are service-disabled veterans and which is at  
28 least fifty-one percent owned by service-disabled veterans or, if stock is issued, at least  
29 fifty-one percent of the stock is owned by one or more service-disabled veterans;

30 (5) "Tax credit", a credit against the tax otherwise due under chapter 143,  
31 excluding withholding tax imposed by sections 143.191 to 143.265;

32 (6) "Women's business enterprise", a business that is:

33 (a) A sole proprietorship owned and controlled by a woman;

34 (b) A partnership or joint venture owned and controlled by women in which at  
35 least fifty-one percent of the ownership interest is held by women and the management and  
36 daily business operations of which are controlled by one or more owners who are women;  
37 or

38 (c) A corporation or other entity whose management and daily business operations  
39 are controlled by one or more owners who are women and which is at least fifty-one  
40 percent owned by women or, if stock is issued, at least fifty-one percent of the stock is  
41 owned by one or more women.

42 2. For tax years beginning on or after January 1, 2021, an eligible taxpayer whose  
43 medical marijuana dispensary facility license application is approved by the department  
44 of health and senior services shall be allowed to claim a tax credit against the taxpayer's  
45 state tax liability in an amount equal to three thousand dollars in tax year 2020, with such  
46 amount annually adjusted for inflation in subsequent years. This tax credit shall not be  
47 allowed for a fee for a medical marijuana dispensary facility license renewal, a second or  
48 additional medical marijuana dispensary facility license to the same eligible taxpayer, or  
49 the annual medical marijuana dispensary facility license fee.

50 3. The amount of the tax credit claimed shall not exceed the amount of the  
51 taxpayer's state tax liability for the tax year that the credit is claimed. However, any tax  
52 credit that cannot be claimed in the tax year the license application was made may be  
53 carried over only to the next subsequent tax year.

54       **4. Tax credits issued under the provisions of this section shall not be transferred,  
55 sold, or assigned.**

56       **5. The department of revenue may promulgate rules to implement the provisions  
57 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that  
58 is created under the authority delegated in this section shall become effective only if it  
59 complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
60 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers  
61 vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
62 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
63 grant of rulemaking authority and any rule proposed or adopted after August 28, 2020,  
64 shall be invalid and void.**

65       **6. Under section 23.253 of the Missouri sunset act:**

66       **(1) The program authorized under this section shall automatically sunset on  
67 December thirty-first six years after the effective date of this section unless reauthorized  
68 by an act of the general assembly;**

69       **(2) If such program is reauthorized, the program authorized under this section  
70 shall automatically sunset on December thirty-first twelve years after the effective date of  
71 the reauthorization of this section;**

72       **(3) This section shall terminate on September first of the calendar year immediately  
73 following the calendar year in which the program authorized under this section is sunset;  
74 and**

75       **(4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit  
76 that was properly issued before the program was sunset.**

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