

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/HCS/House Bill No. 1501, Page 20, Section 135.352, Line 22,

2 by inserting after all of said line the following:

3 "135.700. 1. For all tax years beginning on or after  
 4 January 1, 1999, a grape grower or wine producer shall be allowed  
 5 a tax credit against the state tax liability incurred pursuant to  
 6 chapter 143, exclusive of the provisions relating to the  
 7 withholding of tax as provided in sections 143.191 to 143.265, in  
 8 an amount equal to twenty-five percent of the purchase price of  
 9 all new and used equipment and materials used directly in the  
 10 growing of grapes or the production of wine in the state. Each  
 11 grower or producer shall apply to the department of economic  
 12 development and specify the total amount of such new equipment  
 13 and materials purchased during the calendar year. The department  
 14 of economic development shall certify to the department of  
 15 revenue the amount of such tax credit to which a grape grower or  
 16 wine producer is entitled pursuant to this section. The  
 17 provisions of this section notwithstanding, a grower or producer  
 18 may only apply for and receive the credit authorized by this  
 19 section for five tax periods.

20 2. For the taxable years beginning on or after August 28,  
 21 2014, the total amount of tax credits allowed under subsection 1

1 of this section shall not exceed two hundred thousand dollars  
2 annually."; and

3 Further amend the title and enacting clause accordingly.