

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend Senate Bill No. 18, Page 1, Section Title, Line 5,

2 by striking the words "business fees" and inserting in lieu
 3 thereof the following: "the collection of money by public
 4 entities"; and

5 Further amend said bill and page, section A, line 6, by
 6 inserting after all of said line the following:

7 "1.310. 1. This section shall be known and may be cited as
 8 the "Big Government Get Off My Back Act".

9 2. Any federal mandate compelling the state to enact,
 10 enforce, or administer a federal regulatory program shall be
 11 subject to authorization through appropriation or statutory
 12 enactment.

13 3. No user fees imposed by the state of Missouri shall
 14 increase for the five-year period beginning on August 28, 2009,
 15 and for the five-year period beginning on August 28, 2017, unless
 16 such fee increase is to implement a federal program administered
 17 by the state or is a result of an act of the general assembly.
 18 For purposes of this section, "user fee" does not include
 19 employer taxes or contributions, assessments to offset the cost
 20 of examining insurance or financial institutions, any
 21 health-related taxes approved by the Center for Medicare and

1 Medicaid Services, or any professional or occupational licensing
2 fees set by a board of members of that profession or occupation
3 and required by statute to be set at a level not to exceed the
4 cost of administration.

5 4. For the five-year period beginning on August 28, 2009,
6 and for the five-year period beginning on August 28, 2017, any
7 state agency proposing a rule as that term is defined in
8 subdivision (6) of section 536.010, other than any rule
9 promulgated as a result of a federal mandate, or to implement a
10 federal program administered by the state or an act of the
11 general assembly, shall either:

12 (1) Certify that the rule does not have an adverse impact
13 on small businesses consisting of fewer than [fifty] twenty-five
14 full- or part-time employees; or

15 (2) Certify that the rule is necessary to protect the life,
16 health or safety of the public; or

17 (3) Certify that the rule relates to the implementation of
18 a government program that utilizes private contractors and the
19 rule would result in net savings to Missouri taxpayers; or

20 (4) Exempt any small business consisting of fewer than
21 [fifty] twenty-five full- or part-time employees from coverage.

22 5. The provisions of this section shall not be construed to
23 prevent or otherwise restrict an agency from promulgating
24 emergency rules pursuant to section 536.025, or from rescinding
25 any existing rule pursuant to section 536.021.

26 143.173. 1. As used in this section, the following terms
27 mean:

28 (1) "County average wage", the average wages in each county
29 as determined by the department of economic development for the

1 most recently completed full calendar year. However, if the
2 computed county average wage is above the statewide average wage,
3 the statewide average wage shall be deemed the county average
4 wage for such county for the purpose of this section;

5 (2) "Deduction", an amount subtracted from the taxpayer's
6 Missouri adjusted gross income to determine Missouri taxable
7 income, or federal taxable income in the case of a corporation,
8 for the tax year in which such deduction is claimed;

9 (3) "Full-time employee", a position in which the employee
10 is considered full-time by the taxpayer and is required to work
11 an average of at least thirty-five hours per week for a fifty-two
12 week period;

13 (4) "New job", the number of full-time employees employed
14 by the small business in Missouri on the qualifying date that
15 exceeds the number of full-time employees employed by the small
16 business in Missouri on the same date of the immediately
17 preceding taxable year;

18 (5) "Qualifying date", any date during the tax year as
19 chosen by the small business;

20 (6) "Small business", any small business, including any
21 sole proprietorship, partnership, S-corporation, C-corporation,
22 limited liability company, limited liability partnership, or
23 other business entity, consisting of fewer than ~~[fifty]~~ twenty-
24 five full- or part-time employees;

25 (7) "Taxpayer", any small business subject to the income
26 tax imposed in this chapter, including any sole proprietorship,
27 partnership, S-corporation, C-corporation, limited liability
28 company, limited liability partnership, or other business entity.

29 2. In addition to all deductions listed in this chapter,

1 for all taxable years beginning on or after January 1, 2011, and
2 ending on or before December 31, 2014, and for all tax years
3 beginning on or after January 1, 2017, and ending on or before
4 December 31, 2021, a taxpayer shall be allowed a deduction for
5 each new job created by the small business in the taxable year.
6 Tax deductions allowed to any partnership, limited liability
7 company, S-corporation, or other pass-through entity may be
8 allocated to the partners, members, or shareholders of such
9 entity for their direct use in accordance with the provisions of
10 any agreement among such partners, members, or shareholders. The
11 deduction amount shall be as follows:

12 (1) Ten thousand dollars for each new job created with an
13 annual salary of at least the county average wage; or

14 (2) Twenty thousand dollars for each new job created with
15 an annual salary of at least the county average wage if the small
16 business offers health insurance and pays at least fifty percent
17 of such insurance premiums.

18 3. The department of revenue shall establish the procedure
19 by which the deduction provided in this section may be claimed,
20 and may promulgate rules to implement the provisions of this
21 section. Any rule or portion of a rule, as that term is defined
22 in section 536.010, that is created under the authority delegated
23 in this section shall become effective only if it complies with
24 and is subject to all of the provisions of chapter 536 and, if
25 applicable, section 536.028. This section and chapter 536 are
26 nonseverable and if any of the powers vested with the general
27 assembly under chapter 536 to review, to delay the effective
28 date, or to disapprove and annul a rule are subsequently held
29 unconstitutional, then the grant of rulemaking authority and any

1 rule proposed or adopted after August 28, 2011, shall be invalid
2 and void.

3 4. Under section 23.253 of the Missouri sunset act:

4 (1) The provisions of the new program authorized under this
5 section shall automatically sunset on December thirty-first three
6 years after August 28, ~~2011~~ 2018, unless reauthorized by an act
7 of the general assembly; and

8 (2) If such program is reauthorized, the program authorized
9 under this section shall automatically sunset on December
10 thirty-first three years after the effective date of the
11 reauthorization of this section; and

12 (3) This section shall terminate on September first of the
13 calendar year immediately following the calendar year in which
14 the program authorized under this section is sunset."; and

15 Further amend the title and enacting clause accordingly.