

FIRST REGULAR SESSION

SENATE BILL NO. 183

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOSKINS.

Pre-filed December 2, 2016, and ordered printed.

ADRIANE D. CROUSE, Secretary.

0427S.02I

AN ACT

To repeal sections 1.310 and 143.173, RSMo, and to enact in lieu thereof two new sections relating to the collection of money by public entities.

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

Section A. Sections 1.310 and 143.173, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 1.310 and 143.173, to
3 read as follows:

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

3 2. Any federal mandate compelling the state to enact, enforce, or
4 administer a federal regulatory program shall be subject to authorization through
5 appropriation or statutory enactment.

6 3. No user fees imposed by the state of Missouri shall increase for the
7 five-year period beginning on August 28, 2009, **and for the five-year period**
8 **beginning on August 28, 2017**, unless such fee increase is to implement a
9 federal program administered by the state or is a result of an act of the general
10 assembly. For purposes of this section, "user fee" does not include employer taxes
11 or contributions, assessments to offset the cost of examining insurance or
12 financial institutions, any health-related taxes approved by the Center for
13 Medicare and Medicaid Services, or any professional or occupational licensing fees
14 set by a board of members of that profession or occupation and required by
15 statute to be set at a level not to exceed the cost of administration.

16 4. For the five-year period beginning on August 28, 2009, **and for the**
17 **five-year period beginning on August 28, 2017**, any state agency proposing
18 a rule as that term is defined in subdivision (6) of section 536.010, other than any

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 rule promulgated as a result of a federal mandate, or to implement a federal
20 program administered by the state or an act of the general assembly, shall either:

21 (1) Certify that the rule does not have an adverse impact on small
22 businesses consisting of fewer than [fifty] **one hundred** full- or part-time
23 employees; or

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

26 (3) **Certify that the rule relates to the implementation of a**
27 **government program that utilizes private contractors and the rule**
28 **would result in net savings to Missouri taxpayers; or**

29 (4) Exempt any small business consisting of fewer than [fifty] **one**
30 **hundred** full- or part-time employees from coverage.

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

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

2 (1) "County average wage", the average wages in each county as
3 determined by the department of economic development for the most recently
4 completed full calendar year. However, if the computed county average wage is
5 above the statewide average wage, the statewide average wage shall be deemed
6 the county average wage for such county for the purpose of this section;

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

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

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

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

20 (6) "Small business", any small business, including any sole
21 proprietorship, partnership, S-corporation, C-corporation, limited liability

22 company, limited liability partnership, or other business entity, consisting of
23 fewer than [fifty] **one hundred** full- or part-time employees;

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

28 2. In addition to all deductions listed in this chapter, for all taxable years
29 beginning on or after January 1, 2011, and ending on or before December 31,
30 2014, **and for all tax years beginning on or after January 1, 2017, and**
31 **ending on or before December 31, 2021**, a taxpayer shall be allowed a
32 deduction for each new job created by the small business in the taxable year. Tax
33 deductions allowed to any partnership, limited liability company, S-corporation,
34 or other pass-through entity may be allocated to the partners, members, or
35 shareholders of such entity for their direct use in accordance with the provisions
36 of any agreement among such partners, members, or shareholders. The deduction
37 amount shall be as follows:

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

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

43 3. The department of revenue shall establish the procedure by which the
44 deduction provided in this section may be claimed, and may promulgate rules to
45 implement the provisions of this section. Any rule or portion of a rule, as that
46 term is defined in section 536.010, that is created under the authority delegated
47 in this section shall become effective only if it complies with and is subject to all
48 of the provisions of chapter 536 and, if applicable, section 536.028. This section
49 and chapter 536 are nonseverable and if any of the powers vested with the
50 general assembly under chapter 536 to review, to delay the effective date, or to
51 disapprove and annul a rule are subsequently held unconstitutional, then the
52 grant of rulemaking authority and any rule proposed or adopted after August 28,
53 2011, shall be invalid and void.

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

55 (1) The provisions of the new program authorized under this section shall
56 automatically sunset on December thirty-first three years after August 28, [2011]
57 **2018**, unless reauthorized by an act of the general assembly; and

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

61 (3) This section shall terminate on September first of the calendar year
62 immediately following the calendar year in which the program authorized under
63 this section is sunset.

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Unofficial

Bill

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