

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/HCS/House Bills No. 1288 et al., Page 35, Section 135.1125, Line 11,

2 by inserting after all of said line the following:

3 "135.2500. 1. As used in this section, the following terms
4 mean:

5 (1) "Approved emergency generator", an emergency generator
6 that provides emergency power to life support systems as required
7 by the 1993 NFPA 99;

8 (2) "Department", the department of health and senior
9 services;

10 (3) "Qualifying facility", any intermediate care facility
11 or skilled nursing facility, as those terms are defined in
12 section 198.006, which was built according to plans approved by
13 the department on or before December 31, 1998, and which does not
14 maintain an approved emergency generator.

15 2. For all tax years beginning on or after January 1, 2019,
16 a qualifying facility shall be allowed a credit against the tax
17 otherwise due under chapter 143, excluding withholding tax
18 imposed by sections 143.191 to 143.265, in an amount equal to
19 fifty percent of the cost of installing or upgrading to an
20 approved emergency generator.

21 3. Any amount of tax credit which exceeds the tax due shall

1 not be refunded but may be carried over to any subsequent taxable
2 year, not to exceed a total of five years.

3 4. The department shall promulgate rules to implement the
4 provisions of this section. Any rule or portion of a rule, as
5 that term is defined in section 536.010, that is created under
6 the authority delegated in this section shall become effective
7 only if it complies with and is subject to all of the provisions
8 of chapter 536 and, if applicable, section 536.028. This section
9 and chapter 536 are nonseverable and if any of the powers vested
10 with the general assembly pursuant to chapter 536 to review, to
11 delay the effective date, or to disapprove and annul a rule are
12 subsequently held unconstitutional, then the grant of rulemaking
13 authority and any rule proposed or adopted after August 28, 2018,
14 shall be invalid and void.

15 5. Pursuant to section 23.253 of the Missouri sunset act:

16 (1) The program authorized under this section shall expire
17 on December 31, 2022, unless reauthorized by the general
18 assembly; and

19 (2) This section shall terminate on September first of the
20 calendar year immediately following the calendar year in which
21 the program authorized under this section is sunset; and

22 (3) The provisions of this subsection shall not be
23 construed to limit or in any way impair the department's ability
24 to redeem tax credits authorized on or before the date the
25 program authorized under this section expires or a qualified
26 facility's ability to redeem such tax credits."; and

27 Further amend the title and enacting clause accordingly.