

**SENATE AMENDMENT NO. \_\_\_\_\_**

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

Amend SS/SCS/Senate Bill No. 131, Page 1, Section Title, Lines 3-4,

2 by striking "firearms tax relief" and inserting in lieu  
 3 thereof the following: "tax relief for constitutionally  
 4 protected activities"; and

5 Further amend said bill, page 4, section 144.064, line  
 6 25, by inserting in lieu thereof the following:

7 "Section 1. 1. For purposes of this section, the  
 8 following terms shall mean:

9 (1) "Department", the Missouri department of revenue;

10 (2) "State tax liability", any liability incurred by  
 11 the taxpayer pursuant to the provisions of chapter 143,  
 12 exclusive of the provisions relating to the withholding of  
 13 tax as provided for in sections 143.191 to 143.265 and  
 14 related provisions;

15 (3) "Tax credit", a credit against the taxpayer's  
 16 state tax liability;

17 (4) "Taxpayer", any individual subject to the state  
 18 income tax pursuant to chapter 143.

19 2. For all tax years beginning on or after January 1,  
 20 2024, a taxpayer who has an ancestor who was considered  
 21 three-fifths of a person pursuant to Article 2, Section 1 of  
 22 the United States Constitution shall be authorized to claim  
 23 a tax credit in an amount equal to two thousand dollars.

24 3. The tax credit allowed by this section shall be  
 25 claimed by such taxpayer at the time such taxpayer files a  
 26 return and shall be applied against the income tax liability

27 imposed by chapter 143, excluding the withholding tax  
28 imposed by sections 143.191 to 143.265. The department may  
29 require any documentation it deems necessary to administer  
30 the provisions of this section.

31 4. Any amount of tax credit that exceeds the  
32 taxpayer's state tax liability shall be refunded to the  
33 taxpayer. Tax credits authorized pursuant to this section  
34 shall not be transferred, sold, assigned, or otherwise  
35 conveyed.

36 5. The department may promulgate rules and adopt  
37 statements of policy, procedures, forms and guidelines to  
38 implement and administer the provisions of this section.  
39 Any rule or portion of a rule, as that term is defined in  
40 section 536.010, that is created pursuant to the authority  
41 delegated in this section shall become effective only if it  
42 complies with and is subject to all of the provisions of  
43 chapter 536 and, if applicable, section 536.028. This  
44 section and chapter 536 are nonseverable and if any of the  
45 powers vested with the general assembly pursuant to chapter  
46 536 to review, to delay the effective date, or to disapprove  
47 and annul a rule are subsequently held unconstitutional,  
48 then the grant of rulemaking authority and any rule proposed  
49 or adopted after August 28, 2023, shall be invalid and  
50 void."; and

51 Further amend the title and enacting clause accordingly.