

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/House Bill No. 269, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

3 "135.045. 1. For the purposes of this section, the
4 following terms shall mean:

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

6 (2) "Dependent", a child aged twelve or younger for
7 whom a taxpayer is entitled to a dependency exemption
8 deduction for federal income tax purposes, regardless of
9 whether the exemption amount as defined under 26 U.S.C.
10 Section 151 is zero;

11 (3) "State tax liability", any liability incurred by a
12 taxpayer pursuant to the provisions of chapter 143 or
13 chapter 148, exclusive of the provisions relating to the
14 withholding of tax as provided for in sections 143.191 to
15 143.265 and related provisions;

16 (4) "Tax credit", a credit against the tax otherwise
17 due under chapter 143, excluding withholding tax imposed
18 under sections 143.191 to 143.265;

19 (5) "Taxpayer", a person who is the biological parent
20 of a dependent and who is subject to the tax imposed under
21 chapter 143.

22 2. For all tax years beginning on or after January 1,
23 2026, a taxpayer shall be allowed to claim a tax credit in
24 an amount equal to ten thousand dollars per dependent for
25 each dependent for which the taxpayer foregoes employment to
26 care for such dependent.

27 3. (1) Any amount of tax credits authorized pursuant
28 to this section that exceeds a taxpayer's state tax
29 liability shall be considered an overpayment of taxes and
30 shall be refunded to the taxpayer.

31 (2) Tax credits authorized pursuant to this section
32 shall not be transferred, sold, or assigned, and shall not
33 be carried forward or backward to any other tax year.

34 4. The department shall promulgate rules to implement
35 the provisions of this section. Any rule or portion of a
36 rule, as that term is defined in section 536.010, that is
37 created under the authority delegated in this section shall
38 become effective only if it complies with and is subject to
39 all of the provisions of chapter 536 and, if applicable,
40 section 536.028. This section and chapter 536 are
41 nonseverable and if any of the powers vested with the
42 general assembly pursuant to chapter 536 to review, to delay
43 the effective date, or to disapprove and annul a rule are
44 subsequently held unconstitutional, then the grant of
45 rulemaking authority and any rule proposed or adopted after
46 August 28, 2025, shall be invalid and void.

47 5. Pursuant to section 23.253 of the Missouri Sunset
48 Act:

49 (1) The program authorized pursuant to this section
50 shall automatically sunset on December 31, 2031, unless
51 reauthorized by an act of the general assembly; and

52 (2) If such program is reauthorized, the program
53 authorized pursuant to this section shall automatically
54 sunset twelve years after the effective date of the
55 reauthorization; and

56 (3) this section shall terminate on September first of
57 the calendar year immediately following the calendar year in
58 which the program authorized pursuant to this section is
59 sunset.

60 (4) The provisions of this subsection shall not be
61 construed to limit or in any way impair the department of
62 revenue's ability to redeem tax credits authorized on or
63 before the date the program authorized pursuant to this
64 section expires, or a taxpayer's ability to redeem such tax
65 credits."; and
66 Further amend the title and enacting clause accordingly.