

SENATE BILL NO. 1209

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BURGER.

3836S.02I

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain newspaper printing plants.

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

Section A. Chapter 135, RSMo, is amended by adding thereto
2 one new section, to be known as section 135.2000, to read as
3 follows:

135.2000. 1. As used in this section, the following
2 terms shall mean:

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

4 (2) "Labor costs", the total compensation paid by a
5 taxpayer to an employee as reported in box 5 of the
6 employee's W-2. For the purposes of this subdivision,
7 "employee" shall mean an individual employed by a taxpayer
8 as pressroom or mailroom staff;

9 (3) "Qualifying newspaper printing plant", any
10 individual, partnership, or corporation as described under
11 section 143.441 or 143.471 that:

12 (a) Is headquartered in this state; and

13 (b) Derives a majority of printing revenue from the
14 printing of newspapers intended for public distribution;

15 (4) "State tax liability", any liability incurred by a
16 taxpayer pursuant to the provisions of chapter 143 or
17 chapter 148, exclusive of the provisions relating to the

18 withholding of tax as provided for in sections 143.191 to
19 143.265 and related provisions;

20 (5) "Tax credit", a credit against the tax otherwise
21 due under chapter 143, excluding withholding tax imposed
22 under sections 143.191 to 143.265;

23 (6) "Taxpayer", any qualifying newspaper printing
24 plant that is subject to the tax imposed under chapter 143,
25 excluding withholding tax imposed under sections 143.191 to
26 143.265.

27 2. For all tax years beginning on or after January 1,
28 2026, a taxpayer shall be authorized to claim a tax credit
29 against the taxpayer's state tax liability in an amount
30 equal to fifty percent of the labor costs incurred by the
31 taxpayer during the tax year.

32 3. (1) Any amount of tax credits authorized pursuant
33 to this section that exceeds a taxpayer's state tax
34 liability shall be considered an overpayment of taxes and
35 shall be refunded to the taxpayer.

36 (2) Tax credits authorized pursuant to this section
37 may be transferred, sold, or assigned.

38 (3) The total amount of tax credits that may be
39 authorized pursuant to this section in any tax year shall
40 not exceed seven million dollars.

41 4. A taxpayer seeking tax credits authorized pursuant
42 to this section shall submit an application to the
43 department on a form to be provided by the department. Such
44 application form shall include, but not be limited to:

45 (1) The taxpayer's name and address;

46 (2) The total amount of labor costs incurred during
47 the tax year; and

48 (3) Any other information reasonably requested by the
49 department.

50 5. The department may promulgate rules to implement
51 the provisions of this section. Any rule or portion of a
52 rule, as that term is defined in section 536.010, that is
53 created under the authority delegated in this section shall
54 become effective only if it complies with and is subject to
55 all of the provisions of chapter 536 and, if applicable,
56 section 536.028. This section and chapter 536 are
57 nonseverable and if any of the powers vested with the
58 general assembly pursuant to chapter 536 to review, to delay
59 the effective date, or to disapprove and annul a rule are
60 subsequently held unconstitutional, then the grant of
61 rulemaking authority and any rule proposed or adopted after
62 August 28, 2026, shall be invalid and void.

63 6. Pursuant to section 23.253 of the Missouri sunset
64 act:

65 (1) The program authorized pursuant to this section
66 shall automatically sunset six years after the effective
67 date of this section unless reauthorized by an act of the
68 general assembly;

69 (2) This section shall terminate on September first of
70 the calendar year immediately following the calendar year in
71 which the program authorized pursuant to this section is
72 sunset; and

73 (3) The provisions of this subsection shall not be
74 construed to impair or impede the state's fulfillment of any
75 obligations, including the authorization, issuance, or
76 redemption of tax credits, incurred pursuant to this section
77 prior to the date the program authorized pursuant to this
78 section is sunset.

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