

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bills Nos. 20, et al., Page 3, Section 135.090, Line 24

of said page, by inserting immediately after said line the following:

"135.326. As used in sections 135.325 to 135.339, the following terms shall mean:

(1) "Business entity", person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state under the provisions of chapter 148, or an express company which pays an annual tax on its gross receipts in this state pursuant to chapter 153;

(2) "Handicap", a mental, physical, or emotional impairment that substantially limits one or more major life activities, whether the impairment is congenital or acquired by accident, injury or disease, and where the impairment is verified by medical findings;

(3) "Nonrecurring adoption expenses", reasonable and

1 necessary adoption fees, court costs, attorney fees, and other
2 expenses which are directly related to the legal adoption of a
3 special needs child and which are not incurred in violation of
4 federal, state, or local law;

5 (4) "Special needs child", a child for whom it has been
6 determined by the division of family services, or by a
7 child-placing agency licensed by the state, or by a court of
8 competent jurisdiction to be a child:

9 (a) That cannot or should not be returned to the home of
10 his or her parents; and

11 (b) Who has a specific factor or condition such as [ethnic
12 background,] age, membership in a [minority or] sibling group,
13 medical condition, or handicap because of which it is reasonable
14 to conclude that such child cannot be easily placed with adoptive
15 parents, except that ethnic background or membership in a
16 minority group shall not be the sole factor for determining that
17 a child who meets the requirement of paragraph (a) of this
18 subdivision meets the requirements of this subdivision;

19 (5) "State tax liability", any liability incurred by a
20 taxpayer under the provisions of chapter 143, chapter 147,
21 chapter 148, and chapter 153, exclusive of the provisions
22 relating to the withholding of tax as provided for in sections
23 143.191 to 143.265 and related provisions."; and

24 Further amend the title and enacting clause accordingly.
25