

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Bill No. 1605, Page 1, Section 135.760, Lines 3-7, by deleting all of said lines and
2 inserting in lieu thereof the following:

3
4 "2. For purposes of this section, the following terms mean:

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

6 (2) "Eligible taxpayer", a resident individual with a filing status of single, head of
7 household, widowed, or married filing combined that is subject to the tax imposed under chapter
8 143, excluding withholding tax imposed under sections 143.191 to 143.265;

9 (3) "Qualifying child", a dependent child for whom the taxpayer is entitled to a dependency
10 deduction for federal income tax purposes;

11 (4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
12 withholding tax imposed under sections 143.191 to 143.265.

13 3. For all tax years beginning on or after January 1, 2017, an eligible taxpayer shall be
14 allowed a tax credit in the amount as provided in subsections 4 and 5 of this section. The tax credit
15 allowed by this"; and

16
17 Further amend said bill, page, section, Line 8, by deleting the two occurrences of the word,
18 "individual" and inserting in lieu thereof the word "taxpayer" each time; and

19
20 Further amend said bill, Pages 1-2, section, Lines 10-39, by deleting all of said lines and inserting in
21 lieu thereof the following:

22
23 "all other credits allowed thereon. If the amount of the credit exceeds the tax liability, the difference
24 shall not be refunded to the taxpayer nor shall it be carried forward to any subsequent tax year.

25 4. For the first tax year this section is effective, an eligible taxpayer shall be allowed a credit
26 in an amount of:

27 (1) Fifty dollars if the taxpayer has a Missouri adjusted gross income of less than fifteen
28 thousand dollars with no qualifying child or children;

29 (2) Three hundred dollars if the taxpayer has a Missouri adjusted gross income of less than
30 forty-five thousand dollars with one qualifying child;

31 (3) Five hundred dollars if the taxpayer has a Missouri adjusted gross income of more than
32 fifteen thousand dollars but less than forty-five thousand dollars with two qualifying children; or

33 (4) Six hundred dollars if the taxpayer has a Missouri adjusted gross income of more than
34 fifteen thousand dollars but less than fifty-five thousand dollars with three or more qualifying
35 children.

36 5. For the second tax year this section is effective and every year thereafter, an eligible

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 taxpayer shall be allowed a credit in an amount of:

2 (1) One hundred dollars if the taxpayer has a Missouri adjusted gross income of less than
3 fifteen thousand dollars with no qualifying child or children;

4 (2) Six hundred dollars if the taxpayer has a Missouri adjusted gross income of less than
5 forty-five thousand dollars with one qualifying child;

6 (3) One thousand dollars if the taxpayer has a Missouri adjusted gross income of more than
7 fifteen thousand dollars but less than forty-five thousand dollars with two qualifying children; or

8 (4) One thousand, two hundred dollars if the taxpayer has a Missouri adjusted gross income
9 of more than fifteen thousand dollars but less than fifty-five thousand dollars with three or more
10 qualifying children."; and

11
12 Further amend said bill, Pages 2-3, section, Lines 49-57, by deleting all of said lines; and

13
14 Further amend said bill by amending the title, enacting clause, and intersectional references
15 accordingly.