

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1605, Page 1, Section 135.760, Line 7, by
2 inserting after the number "143.265" the following words "and who is allowed a federal earned
3 income tax credit under Section 32 of the Internal Revenue Code of 1986, as amended"; and
4

5 Further amend said bill, page, section, Line 13, by deleting the words "as provided in subsections 4
6 and 5 of this section" and inserting in lieu thereof the following words "equal to twenty percent of
7 the allowable federal earned income tax credit"; and
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9 Further amend said bill, Page 2, section, Lines 19-43, by deleting all of said lines and inserting in
10 lieu thereof the following:
11

12 "4. Notwithstanding the provision of subsection 4 of section 32.057 to the contrary, the
13 department of revenue or any duly authorized employee or agent shall determine whether any
14 taxpayer filing a report or return with the department of revenue who has not applied for the credit
15 allowed under this section may qualify for the credit and shall notify any qualified claimant of the
16 claimant's potential eligibility if the department determines such potential eligibility exists. In
17 making a determination of eligibility under this section, the department shall use any appropriate
18 and available data including, but not limited to, data available from the Internal Revenue Service,
19 the U.S. Department of Treasury, and state income tax returns from previous tax years.

20 5. The department shall prepare an annual report containing statistical information regarding
21 the tax credits issued under this section for the previous tax year, including the total amount of
22 revenue expended on the earned income tax credit, the number of credits claimed, and the average
23 value of the credits issued to taxpayers whose earned income falls within various income ranges
24 determined by the department.

25 6. The department shall contract with one or more nonprofit groups to provide notice of the
26 earned income tax credit to eligible taxpayers. The department shall require evidence of the
27 effectiveness of the nonprofit group, the connection with the community in which the group
28 operates, and the ability to contact taxpayers that are unlikely to claim the federal earned income tax
29 credit including, but not limited to, non-English speakers, elderly, tenants, and very low-income
30 taxpayers who do not file tax returns annually. The department shall give preference to nonprofit
31 groups with members in low- and moderate-income areas, nonprofit groups with at least fifty-one
32 percent of the board of directors having low- to moderate-incomes and residents of target
33 communities, and to nonprofit groups that have a record of effective door-to-door outreach for
34 similar community projects.

35 7. The director of the department of revenue shall promulgate rules and regulations"; and
36

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 Further amend said bill, page, section, Line 51, by inserting after all of said line the following:

2
3 "8. Under section 23.253 of the Missouri sunset act:

4 (1) The provisions of the new program authorized under this section shall automatically
5 sunset on December thirty-first six years after the effective date of this section unless reauthorized
6 by an act of the general assembly; and

7 (2) If such program is reauthorized, the program authorized under this section shall
8 automatically sunset on December thirty- first twelve years after the effective date of the
9 reauthorization of this section; and

10 (3) This section shall terminate on September first of the calendar year immediately
11 following the calendar year in which the program authorized under this section is sunset."; and

12
13 Further amend said bill by amending the title, enacting clause, and intersectional references
14 accordingly.