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Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed

**SCS HB 2090**

entitled:

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**AN ACT**

To repeal sections 33.100, 36.020, 36.030, 36.050, 36.060, 36.070, 36.080, 36.090, 36.100, 36.120, 36.140, 36.250, 36.440, 36.510, 37.010, 105.950, 105.1114, and 288.220, RSMo, and to enact in lieu thereof seventeen new sections relating to the office of administration.

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With SA 1 to SA 1, SA 1, as amended, SA 2 & SA 3

In which the concurrence of the House is respectfully requested.

Respectfully,

*Adriane D. Crouse*

Adriane D. Crouse

Secretary of the Senate

**RECEIVED**  
MAY 06 2022  
BY: \_\_\_\_\_

SENATE AMENDMENT NO. 1

TO

SENATE AMENDMENT NO. 1Offered by Rizzo of 11thAmend SCS/House Bill No. 2090, Page 1, Section 1, Line 14,

- 2 by inserting after all of said line the following:
- 3       "(b) Has a Missouri adjusted gross income of less than
- 4 one hundred fifty thousand dollars in the case of an
- 5 individual filing an individual income tax return, or less
- 6 than three hundred thousand dollars in the case of a married
- 7 couple filing a combined income tax return;"; and further
- 8 amend the remaining paragraphs accordingly.

*Offered 5/5/22*  
*Adopted "*

SENATE AMENDMENT NO. 1

Offered by

Hegeman

of

AndrewAmend SCS/House Bill No. 2090, Page 1, Section Title, Lines 4-5,

2 by striking "the office of administration" and inserting in  
 3 lieu thereof the following: "the payment of funds from the  
 4 state treasury"; and

5 Further amend said bill, page 24, section 288.220, line  
 6 49, by inserting after all of said line the following:

7 "Section 1. 1. As used in this section, the following  
 8 terms mean:

9 (1) "Eligible individual", any individual or married  
 10 couple who:

11 (a) Cannot be claimed as a dependent on any other  
 12 taxpayer's federal income tax return for a tax year  
 13 beginning in the calendar year in which the individual's tax  
 14 year begins;

15 (b) Is not an estate or trust;

16 (c) Is not delinquent on child support obligations;

17 (d) Is a resident of the state, as defined in section  
 18 143.101; and

19 (e) Files a Missouri individual or combined individual  
 20 income tax return for the tax year ending in calendar year  
 21 2021, and has filed such return with the state by October  
 22 17, 2022 or such return was postmarked by October 17, 2022;

23 (2) "Qualified taxpayer", any individual subject to  
 24 the state income tax imposed under chapter 143, excluding  
 25 the withholding tax imposed under sections 143.191 to

*Offered 5/5/22*  
*Adopted*

26 143.265, who is an eligible individual as defined under this  
27 section;

28 (3) "Tax credit", a credit against the tax otherwise  
29 due under chapter 143, excluding withholding tax imposed  
30 under sections 143.191 to 143.265.

31 2. For the 2021 tax year, a qualified taxpayer shall  
32 be allowed to claim a one-time nonrefundable tax credit  
33 against the taxpayer's state tax liability in an amount  
34 equal to the lesser of each qualified taxpayer's Missouri  
35 income tax due for the tax year ending in calendar year  
36 2021, or five hundred dollars in the case of individuals  
37 filing an individual Missouri income tax return, or one  
38 thousand dollars in the case of married couples filing a  
39 combined Missouri individual income tax return, whichever is  
40 less.

41 3. The department of revenue shall automatically  
42 adjust each qualified taxpayer's tax return for the 2021 tax  
43 year and shall issue refunds, if necessary, to qualified  
44 taxpayers via check or electronic fund transfer.

45 4. No tax credit claimed under this section shall be  
46 carried forward to any subsequent tax year.

47 5. No tax credit claimed under this section shall be  
48 assigned, transferred, sold, or otherwise conveyed.

49 6. Notwithstanding any provision of this section to  
50 the contrary, the director of revenue shall not authorize  
51 more than five hundred million dollars in tax credits under  
52 this section. In the event the aggregate amount of tax  
53 credits claimed by qualified taxpayers exceeds five hundred  
54 million dollars, the value of the tax credit shall be  
55 reduced by the smallest uniform percentage such that the  
56 total of all tax credits issued under this section is equal  
57 to five hundred million dollars.

58        7. There is hereby created in the state treasury the  
59        "Tax Credit Offset Fund", which shall consist of moneys  
60        appropriated by the general assembly. The state treasurer  
61        shall be custodian of the fund and may approve disbursements  
62        from the fund in accordance with sections 30.170 and  
63        30.180. Upon appropriation, money in the fund shall be used  
64        solely to issue tax credits pursuant to this section. Any  
65        moneys remaining in the fund at the end of the fiscal year  
66        ending on June 30, 2023, shall revert to the credit of the  
67        general revenue fund.

68        8. The department of revenue shall promulgate all  
69        necessary rules and regulations for the administration of  
70        this section. Any rule or portion of a rule, as that term  
71        is defined in section 536.010, that is created under the  
72        authority delegated in this section shall become effective  
73        only if it complies with and is subject to all of the  
74        provisions of chapter 536 and, if applicable, section  
75        536.028. This section and chapter 536 are nonseverable, and  
76        if any of the powers vested with the general assembly  
77        pursuant to chapter 536 to review, to delay the effective  
78        date, or to disapprove and annul a rule are subsequently  
79        held unconstitutional, then the grant of rulemaking  
80        authority and any rule proposed or adopted after August 28,  
81        2022, shall be invalid and void."; and

82        Further amend the title and enacting clause accordingly.

**SENATE AMENDMENT NO. 2**

Offered by

Moon

of

2974Amend SCS/House Bill No. 2090, Page 22, Section 105.1114, Line 10,

2 by inserting after all of said line the following:

3 "136.370. 1. Pursuant to chapter 143 and chapter 144,  
4 the director shall waive any interest or penalty assessed  
5 against any taxpayer when it is determined by the director,  
6 the administrative hearing commission, or a court of law  
7 that the negligence of an employee of the department  
8 resulted in undue delay, as defined by rule or regulation,  
9 in either assessing tax or notifying the taxpayer of the  
10 liability owed. Such waiver of interest or penalty shall be  
11 for that amount attributable to the period of delay and for  
12 any time that the penalty or interest is under appeal.

13 2. Notwithstanding any provision of law to the  
14 contrary, the director shall refund to a taxpayer the amount  
15 of sales and use tax assessments paid by such taxpayer when  
16 it is determined by the administrative hearing commission or  
17 a court of law that the negligence of or incorrect  
18 information provided by an employee of the department  
19 resulted in the taxpayer failing to collect and remit sales  
20 and use tax assessments that were required to be collected  
21 and for which the department subsequently audited the  
22 taxpayer. A taxpayer shall file a claim for refund no later  
23 than April 15, 2023, to receive a refund pursuant to this  
24 subsection."; and

25 Further amend the title and enacting clause accordingly.

Offered 5/5/22  
Adopted "

SENATE AMENDMENT NO. 3Offered by ONDER of 2Amend SCS/House Bill No. 2090, Page 24, Section 288.220, Line 49,

2 by inserting after all of said line the following:

3 "Section 1. No state employee shall be required to  
4 receive a vaccination against COVID-19 as a condition of  
5 commencing or continuing employment. This section shall not  
6 apply to any state employee who is employed by any facility  
7 that meets the definition of hospital in section 197.020,  
8 any long term care facility licensed under chapter 198, any  
9 entity that meets the definition of facility in section  
10 199.170, or any facility certified by the Centers for  
11 Medicare and Medicaid Services."; and

12 Further amend the title and enacting clause accordingly.

*Offered 5/5/22*  
*Adopted* 1