State Legislative Issues

The 97th Missouri General Assembly, 1st Regular Session adjourned on May 17, 2013.

During each legislative session of the Missouri General Assembly, the MSCPA and its lobbyists monitor legislation that can have an impact on the profession, your firm or company, and your clients. Below is a list of bills monitored by the MSCPA, with their status as of July 12, 2013.

Bills Signed by the Governor:

- **SB 10 (SCS SBs 10 & 25)** - Creates a tax credit to attract amateur sporting events to the state. *Signed March 29, 2013.*
- **HB 498 (SCS HB 498)** - Repeals the requirement that paid-in surplus distributions must be identified as liquidating dividends and the amount per share must be disclosed to shareholders when it is paid. *Signed June 25, 2013.*
- **SB 1 (CCS HCS SS#2 SCS SB 1)** - Modifies the law relating to workers' compensation. *Signed July 10, 2013.*
- **SB 106 (CCS SB 106)** - Requires higher education institutions to accept credits for military courses and professional licensing boards must consider military qualifications when considering licensing. *Signed July 10, 2013.*
- **SB 182 (HCS SCS SB 182)** - Eliminates local use taxes on motor vehicle sales and modifies local sales taxes. *Vetoed April 19, 2013.*
- **SB 350** - Eliminates the renter's portion of the Senior Citizens Property Tax Credit and creates the Missouri Senior Services Protection Fund. *Vetoed May 14, 2013.*
- **HB 253 (SS HB 253)** - Establishes the Broad-Based Tax Relief Act of 2013 that reduces the tax on corporate business income and business income for sole proprietors, partners, and shareholders in S-corporations. *Vetoed June 5, 2013.* Learn about veto override efforts [here](#).

Bills Vetoed by the Governor:

- **HB 128** - Requires collectors in all counties, except for counties under township organization, to mail or electronically send property tax bills 30 days before the taxes are delinquent. *Signed July 12, 2013.*

Bills with Activity Last Week of Session but Did Not Advance:

- **HB 80** - Authorizes a tax credit equal to the cost of labor and materials to construct or improve a data center.
- **HB 115** - Prohibits an employer from requesting or requiring an employee or applicant to disclose any user name, password, or other means for accessing a personal account or service through an electronic device.
• **HB 149 (HCS HBs 149 & 536)** - Removes from state and local sales and use taxes the cost of admission or the fees paid to places of recreation.

• **HB 222 (SCS HCS HB 222)** - Authorizes a state and local sales and use tax exemption on items related to data storage centers and server farm facilities.

• **HB 286** - Prohibits employers from asking current or prospective employees to provide specified information to gain access to a social networking website where such employees maintain an account or profile.

• **HB 698 (SCS HCS#2 HB 698)** - Changes the laws regarding tax incentives and tax credits.

• **HJR 14 (HCS#2 HJR 14)** - Proposes a constitutional amendment authorizing the General Assembly to issue bonds to fund higher education improvements, constructions, landscaping, land or building purchases, and transportation infrastructure.

• **HJR 17** - Proposes a constitutional amendment prohibiting state appropriations in any fiscal year from exceeding certain limits.

• **SB 26 (HCS SS#2 SCS SBs 26, 11 & 31)** - Changes the individual and corporate income tax.

• **SB 142** - Repeals a provision requiring corporate paid-in surplus distributions to be identified as liquidating dividends.

• **SB 164 (SCS SB 164)** - Protects employees from being required to disclose personal user names or passwords.

• **SB 174 (SCS SB 174)** - Modifies provisions relating to who is required to collects sales and use tax.

• **SB 292** - Allows for a refund for workers' compensation tax overpayments.

• **SJR 16 (HCS SS#2 SCS SJR 16)** - Imposes a temporary one cent sales and use tax for transportation purposes.

**Bills with Little Activity:**

• **HB 55 (SCS HB 55)** - Authorizes a tax amnesty program.

• **HB 82** - Reduces the corporate income tax rate for a company that creates a specified number of new jobs.

• **HB 83 (HCS HB 83)** - Authorizes an income tax credit for a taxpayer who uses processed biomass engineered fiber fuel.

• **HB 87 (HCS HB 87)** - Changes the laws regarding certain benevolent tax credits.

• **HB 105** - Changes the laws regarding the withholding tax filing requirements for certain small businesses.

• **HB 124** - Changes the laws regarding the Manufacturing Jobs Act, the Missouri Job Development Fund, and economic development.

• **HB 191 (HCS HBs 191 & 182)** - Changes the laws regarding the Missouri New Markets Development Program and establishes the Missouri Angel Investment Incentive Act.

• **HB 194 (HCS HB 194)** - Authorizes a one-time individual income tax deduction for the purchase of a new home used as the principal residence of the taxpayer for at least two years.

• **HB 223** - Authorizes an income tax credit for the eligible costs of bringing a sporting event to the state.

• **HB 227** - Allows an entity that makes a qualified equity investment to receive certain tax credits and establishes procedures for obtaining the credits.
• **HB 319** - Establishes the Whistleblower's Protection Act to codify the existing common law exceptions to the at-will employment doctrine making it unlawful for an employer to discharge a protected person.

• **HB 385** - Authorizes an income tax credit for the eligible costs of bringing a sporting event to the state.

• **HB 389 (HCS HB 389)** - Authorizes a tax credit for qualified research expenses, limits the annual total credits to $10 million, limits the qualified research activities, and specifies how the credits are to be issued.

• **HB 397** - Authorizes a state and local sales and use tax exemption for specified titled manufacturing and mining equipment.

• **HB 503** - Creates the Paperless Documents and Forms Act.

• **HB 521 (HCS HBs 521 & 579)** - Requires the Director of the Department of Revenue to enter into the Streamlined Sales and Use Tax Agreement and changes the laws regarding taxation.

• **HB 578** - Modifies provisions relating to who is required to collects sales and use tax.

• **HB 917** - Allows for the subtraction of one-half of capital gains included in federal adjusted gross income to determine Missouri adjusted gross income.

• **HJR 23 (HCS HJR 23)** - Proposes a constitutional amendment imposing a temporary, ten-year state sales and use tax for transportation projects.

• **HJR 25** - Migrates Missouri away from income taxes to sales/consumption taxes.

• **SB 32** - Modifies the low-income housing and historic preservation tax credit programs and requires any increase in revenue to be applied to a decrease in the individual income tax rate.

• **SB 120 (SS SCS SB 120)** - Modifies provisions relating to taxation and economic incentives.

• **SB 163** - Reauthorizes certain benevolent tax credits, prohibits further authorization of certain tax credits, and modifies historic preservation and low-income housing tax credits.

• **SB 179** - Creates an income tax deduction for purchases of new homes.

• **SB 289 (SCS SBs 289 & 314)** - Modifies the provisions which require an applicant's Social Security number when applying for a professional license renewal.

• **SB 407** - Makes all of an individual's federal income tax liability deductible on their state taxes.

• **SB 449** - Creates and phased in personal income deduction for business income.

• **SB 461** - Provides an alternative method for calculating Missouri taxable income for corporations.

• **SB 465** - Creates an amnesty program for state taxes due as of December 31, 2012.

• **SJR 3** - Amends the Constitution to provide the authority for a Fifth State Building Bond issue.

• **SJR 24** - Replaces income taxes with an increased sales and use tax.