



April 21, 2025

In order to be responsive to the latest legislative developments, MOCPA continually monitors proposed legislation. We utilize both professional and grassroots lobbyists to ensure the CPA profession has a voice in Jefferson City. By keeping members informed, MOCPA is empowering you to contribute to the legislative process.

Session Update

There are only four weeks left in the 2025 legislative session. To date, 46 omnibus bills have been created as legislators continue to look for opportunities to attach priorities to moving legislation. The House spent last week finalizing its version of the three remaining FY2026 capital improvement bills and working methodically through its Perfection calendar and Truly Agreeing to and Passing one Senate bill regarding class actions.

The Senate, meanwhile, managed to Third Read some Senate bills before conducting no business on the floor Tuesday in order to allow the Senate Committee on Appropriations to conduct the mark-up process for the FY2026 operating budget bills. When the mark-up process was completed, the Senate returned to the floor to begin debate on [HB 567](#), which is a partial rollback of Proposition A that increases the minimum wage and adds a sick leave benefit. Democratic Senators held the floor for nearly 10 hours before the bill was ultimately placed on the informal calendar to be debated another day.

Legislation of Interest

[Click here](#) to view the complete list of high-priority bills MOCPA is currently tracking. The deadline for filing new bills has passed, but bills are regularly amended. The list is updated each week to reflect any changes. Be sure to check the list regularly to look for legislation that may be of interest to you or your clients.

A few bills of interest that had activity last week include:

- **Tax Credit—Childcare:** [HB 269](#), which is the companion to [SB 455](#), establishes the Childcare Contribution Tax Credit Act, Employer Provided Childcare Assistance Tax Credit Act, and the Childcare Providers Tax Credit Act. The Senate Committee on Emerging Issues and Professional Registration passed the bill by a 4-2 vote.
- **Tax Credit—Motion Media:** [HB 1499](#), which modifies the Show MO Act tax credit caps for qualified motion media production projects by consolidating the two \$8

million funds within the program for film and tv, into one consolidated fund of \$16 million, was passed by the Committee on Economic Development by a 13-0 vote.

- **Tax Credit Omnibus:** [HB 326](#) modifies the Champion for Children Tax Credit and Donated Food Tax Credit regarding denials of the tax credit when the maximum amount for the credit is claimed. In addition, the bill was amended by adding [HB 501](#), which modifies provisions relating to tax credits for sporting events. Once modified, the House provided the first of two necessary approval votes and Perfected the bill by voice vote.

- **Tax Credit Penalties:** [HB 828](#), which is the House companion to [SB 67](#), exempts taxpayers from penalties or interest on an income tax balance due if the taxpayer is denied part or all of a tax credit that they have qualified for due to the lack of available funds for the credit. After adding substitute language to more closely align with SB 67, the House Third Read and passed the bill, which now will be sent to the Senate for further consideration.

- **Tax Credits—Agricultural:** [SB 466](#), which seeks to eliminate the sunset for several agriculture tax credits that are set to expire Dec. 31, 2028, was heard by the House Committee on Agriculture. During discussion, a substitute was adopted that added provisions to modify the filing of income taxes for sale or lease of farmland for beginning farmers; modify provisions relating to income taxes for certain farmers; and authorize a tax credit for certain railroad expenses. Once modified, the bill was passed by the committee by a 16-2 vote.

- **Taxation—Earnings (2):** [HB 499](#), which pertains to the St. Louis city earnings tax, establishes “earnings tax opportunity zones,” which are zones that are federally designated and are St. Louis’ most distressed communities. These zones will be mapped and maintained by the city and will be exempt from the earnings tax. After a brief debate, the House passed the bill by a 103-44 vote, and the bill now will be sent to the Senate for further consideration. [SB 381](#), the Senate companion to [HB 499](#), was heard in the Senate Economic and Workforce Development.

- **Taxation Jurisdiction Omnibus:** [HB 643](#), which adds any county that borders the Lake of the Ozarks to an existing statutory authorization allowing the creation of a theater, cultural arts, and entertainment district, was heard by the Senate Committee on Local Government, Elections and Pensions. During discussion, a substitute was adopted that added five new provisions to create an omnibus taxing jurisdiction package relating to neighborhood improvement districts; law enforcement sales taxes; a county sales tax for supporting the operations of hospital services in Bates County upon voter approval; certain convention and sports facility authorities; and community improvement district “entertainment districts.” Once modified, the bill passed the committee by a 5-0 vote.

For Additional Information

Attend MOCPA Legislative Session Wrap-up Webinar

Virtual | May 30 | 10-10:50 a.m.

After Missouri's 2025 regular legislative session adjourns, learn how bills of interest to CPAs fared, and what outcomes could impact the profession, your business or your clients. Patty Faenger, executive director of the Missouri State Board of Accountancy, will join the conversation to share important info you need to know for renewing your license this year.

[Register here](#) for this 50-minute, complimentary CPE session!

This *Government Advocacy Update* will continue regularly throughout the legislative session. If you have any questions on our legislative efforts, please visit our [government advocacy web page](#), or contact [Dena Hull](#) at (800) 264-7966, ext. 105.

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