

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/SCS/Senate Bill No. 131, Page 1, Section Title, Lines 3-4,

2 by striking "firearms tax relief" and inserting in lieu  
3 thereof the following: "tax relief for constitutionally  
4 protected activities"; and

5 Further amend said bill, page 4, section 144.064, line  
6 25, by inserting in lieu thereof the following:

7 "Section 1. 1. For purposes of this section, the  
8 following terms shall mean:

9 (1) "Department", the Missouri department of revenue;

10 (2) "State tax liability", any liability incurred by  
11 the taxpayer pursuant to the provisions of chapter 143,  
12 exclusive of the provisions relating to the withholding of  
13 tax as provided for in sections 143.191 to 143.265 and  
14 related provisions;

15 (3) "Tax credit", a credit against the taxpayer's  
16 state tax liability;

17 (4) "Taxpayer", any individual subject to the state  
18 income tax pursuant to chapter 143.

19 2. For all tax years beginning on or after January 1,  
20 2024, a taxpayer shall be authorized to claim a tax credit  
21 in an amount equal to one hundred percent of all medical  
22 costs and expenses incurred by the taxpayer during the tax  
23 year as a result of participating in any constitutionally  
24 protected assembly or protest.

25 3. The tax credit allowed by this section shall be  
26 claimed by such taxpayer at the time such taxpayer files a

27 return and shall be applied against the income tax liability  
28 imposed by chapter 143, excluding the withholding tax  
29 imposed by sections 143.191 to 143.265. The department may  
30 require any documentation it deems necessary to administer  
31 the provisions of this section.

32 4. Any amount of tax credit that exceeds the  
33 taxpayer's state tax liability shall be refunded to the  
34 taxpayer. Tax credits authorized pursuant to this section  
35 shall not be transferred, sold, assigned, or otherwise  
36 conveyed.

37 5. The department may promulgate rules and adopt  
38 statements of policy, procedures, forms and guidelines to  
39 implement and administer the provisions of this section.  
40 Any rule or portion of a rule, as that term is defined in  
41 section 536.010, that is created pursuant to the authority  
42 delegated in this section shall become effective only if it  
43 complies with and is subject to all of the provisions of  
44 chapter 536 and, if applicable, section 536.028. This  
45 section and chapter 536 are nonseverable and if any of the  
46 powers vested with the general assembly pursuant to chapter  
47 536 to review, to delay the effective date, or to disapprove  
48 and annul a rule are subsequently held unconstitutional,  
49 then the grant of rulemaking authority and any rule proposed  
50 or adopted after August 28, 2023, shall be invalid and  
51 void."; and

52 Further amend the title and enacting clause accordingly.