

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE NO. 2 FOR

HOUSE BILL NO. 288

101ST GENERAL ASSEMBLY

0385H.03C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 192.300, RSMo, and to enact in lieu thereof four new sections relating to health emergencies.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 192.300, RSMo, is repealed and four new sections enacted in lieu thereof, to be known as sections 1.600, 135.1400, 135.1402, and 192.300, to read as follows:

1.600. Notwithstanding any law to the contrary, if a business is closed for at least sixty days solely due to a shutdown order, any fee for a business license shall be waived for the business during the period of the shutdown order or six months, whichever is more. Fees for a business license may be prorated. As used in this section, "shutdown order" means any order by the state, or an agency or political subdivision thereof, to close a business during a state of emergency declared by the governor that is caused by any reason outside the business's control. This section shall not be construed to apply to a license or certification of an individual to practice a profession. The state shall reimburse political subdivisions for revenues lost due to this section.

135.1400. 1. As used in this section, the following terms mean:

(1) "Qualified amount", for a given tax year, a percentage of the total amount of personal property tax for which a taxpayer is liable under the laws of this state, as calculated according to the table provided in subsection 4 of this section;

(2) "Qualified taxpayer", any business organization located in this state that has a personal property tax liability for a given tax year and that was shut down during the tax year by a political subdivision or government entity;

(3) "Shut down", to order a closure of a business organization in this state for more than fourteen days, by any political subdivision or government entity, during an official

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

10 state of emergency as declared by the governor of this state, for reasons not relating to any
 11 fault on the part of the business organization. For purposes of this subdivision, "reasons
 12 not relating to any fault on the part of a business organization" includes, but is not limited
 13 to, communicable disease spread by direct human contact such as person-to-person contact
 14 or droplet spread, but does not include violations of sanitation or food safety rules,
 15 violations of structural safety rules, or the occurrence of natural disasters such as
 16 tornadoes, floods, or earthquakes.

17 2. (1) For all tax years beginning on or after January 1, 2021, a qualified taxpayer
 18 shall be allowed to claim a tax credit against the taxpayer's state income tax liability, in an
 19 amount equal to the taxpayer's qualified amount.

20 (2) Notwithstanding the provisions of subdivision (1) of this subsection to the
 21 contrary, a taxpayer shall receive only up to fifty thousand dollars per tax credit per tax
 22 year. Any portion of a tax credit that exceeds fifty thousand dollars may be carried
 23 forward to subsequent tax years. In each subsequent tax year, the taxpayer shall be
 24 entitled to receive up to fifty thousand dollars of any remaining portion of the tax credit.

25 3. Tax credits issued under this section shall be refundable but shall not be
 26 assigned, transferred, sold, or otherwise conveyed.

27 4. The qualified amount of a qualified taxpayer shall be calculated according to the
 28 following table:

29 Duration of the taxpayer's shutdown 30 by a political subdivision	Percentage of the taxpayer's total personal property tax liability included in the taxpayer's qualified amount
31 90 days or more	100%
32 75 to 89 days	83 1/3%
33 60 to 74 days	66 2/3%
34 45 to 59 days	50%
35 30 to 44 days	33 1/3%
36 15 to 29 days	16 2/3%

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38 5. The department of revenue shall promulgate all rules and regulations necessary
 39 for the administration of this section including, but not limited to, rules relating to the
 40 verification of a taxpayer's shutdown by a political subdivision and the verification of the
 41 amount of a taxpayer's personal property tax liability. Political subdivisions shall
 42 collaborate with the department of revenue and shall provide the department of revenue
 43 with such property tax information as may be necessary for the administration of this

44 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
45 created under the authority delegated in this section shall become effective only if it
46 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
47 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers
48 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
49 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
50 grant of rulemaking authority and any rule proposed or adopted after August 28, 2021,
51 shall be invalid and void.

52 6. Under section 23.253 of the Missouri sunset act:

53 (1) The provisions of this section shall automatically sunset six years after the
54 effective date of this section unless reauthorized by an act of the general assembly;

55 (2) If such provisions are reauthorized, the provisions of this section shall
56 automatically sunset twelve years after the effective date of the reauthorization; and

57 (3) This section shall terminate on September first of the calendar year immediately
58 following the calendar year in which the provisions of this section are sunset.

135.1402. 1. As used in this section, the following terms mean:

2 (1) "Qualified amount", for a given tax year, a percentage of the total amount of
3 property tax imposed under the laws of this state on the real property on which a qualified
4 taxpayer is located, as calculated according to the table provided in subsection 4 of this
5 section;

6 (2) "Qualified taxpayer", any business organization located within this state that
7 was shut down during the tax year by a political subdivision or government entity;

8 (3) "Shut down", to order a closure of a business organization in this state for more
9 than fourteen days, by any political subdivision or government entity, during an official
10 state of emergency as declared by the governor of this state, for reasons not relating to any
11 fault on the part of the business organization. For purposes of this subdivision, "reasons
12 not relating to any fault on the part of a business organization" includes, but is not limited
13 to, communicable disease spread by direct human contact such as person-to-person contact
14 or droplet spread, but does not include violations of sanitation or food safety rules,
15 violations of structural safety rules, or the occurrence of natural disasters such as
16 tornadoes, floods, or earthquakes.

17 2. (1) For all tax years beginning on or after January 1, 2021, a qualified taxpayer
18 shall be allowed to claim a tax credit against the taxpayer's state income tax liability, in an
19 amount equal to the taxpayer's qualified amount.

20 (2) Notwithstanding the provisions of subdivision (1) of this subsection to the
21 contrary, a taxpayer shall receive only up to fifty thousand dollars per tax credit per tax

22 year. Any portion of a tax credit that exceeds fifty thousand dollars may be carried
 23 forward to subsequent tax years. In each subsequent tax year, the taxpayer shall be
 24 entitled to receive up to fifty thousand dollars of any remaining portion of the tax credit.

25 3. Tax credits issued under this section shall be refundable but shall not be
 26 assigned, transferred, sold, or otherwise conveyed.

27 4. The qualified amount of a qualified taxpayer shall be calculated according to the
 28 following table:

29 Duration of the taxpayer's shutdown 30 by a political subdivision	Percentage of the property tax liability for the real property on which the taxpayer is located included in the taxpayer's qualified amount
31 90 days or more	100%
32 75 to 89 days	83 1/3%
33 60 to 74 days	66 2/3%
34 45 to 59 days	50%
35 30 to 44 days	33 1/3%
36 15 to 29 days	16 2/3%

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38 5. If a qualified taxpayer is not the owner of the real property on which the
 39 qualified taxpayer is located, the qualified taxpayer shall determine the property tax
 40 liability for such real property by requesting a document, which shall be provided by the
 41 county collector or by any other local government official responsible for maintaining
 42 property tax records, that details such information.

43 6. Notwithstanding any provision of this section to the contrary, if the real property
 44 on which a qualified taxpayer is located is used by more than one qualified taxpayer, all
 45 qualified taxpayers located on such real property shall be eligible for the tax credit
 46 authorized under this section, but the total amount of the tax credit allowed to each
 47 qualified taxpayer shall be divided by the total number of such qualified taxpayers located
 48 on the real property.

49 7. The department of revenue shall promulgate all rules and regulations necessary
 50 for the administration of this section including, but not limited to, rules relating to the
 51 verification of a taxpayer's shutdown by a political subdivision and the verification of real
 52 property tax liability amounts. County officials shall collaborate with the department of
 53 revenue and shall provide the department of revenue with such property tax information
 54 as may be necessary for the administration of this section. Any rule or portion of a rule,
 55 as that term is defined in section 536.010, that is created under the authority delegated in

56 **this section shall become effective only if it complies with and is subject to all of the**
57 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536**
58 **are nonseverable, and if any of the powers vested with the general assembly pursuant to**
59 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**
60 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**
61 **proposed or adopted after August 28, 2021, shall be invalid and void.**

62 **8. Under section 23.253 of the Missouri sunset act:**

63 **(1) The provisions of this section shall automatically sunset six years after the**
64 **effective date of this section unless reauthorized by an act of the general assembly;**

65 **(2) If such provisions are reauthorized, the provisions of this section shall**
66 **automatically sunset twelve years after the effective date of the reauthorization; and**

67 **(3) This section shall terminate on September first of the calendar year immediately**
68 **following the calendar year in which the provisions of this section are sunset.**

192.300. 1. (1) The county commissions and the county health center boards of the
2 several counties may make and promulgate orders, ordinances, rules or regulations, respectively
3 as will tend to enhance the public health and prevent the entrance of infectious, contagious,
4 communicable or dangerous diseases into such county~~[-but]~~ .

5 **(2) Notwithstanding any provision in 19 CSR 20-20.050 or chapter 44, 192, or 205**
6 **to the contrary, during the period that a statewide emergency proclaimed by the governor**
7 **or the legislature under chapter 44 exists or continues, any order, ordinance, rule, or**
8 **regulation made and promulgated in response to the emergency by a county health center**
9 **board shall not become effective until approved by the county commission. County health**
10 **center boards shall submit such orders, ordinances, rules, and regulations to the county**
11 **commission for its review, and the county commission shall approve or disapprove them**
12 **as soon as practicable. For purposes of this subdivision, the term "county health center**
13 **board" shall be construed to include any county health department, county health officer,**
14 **or other county health authority.**

15 **2. Any orders, ordinances, rules or regulations promulgated under this section shall**
16 **not:**

17 **(1) Be in conflict with any rules or regulations authorized and made by the department**
18 **of health and senior services in accordance with this chapter or by the department of social**
19 **services under chapter 198; or**

20 **(2) Impose standards or requirements on an agricultural operation and its appurtenances,**
21 **as such term is defined in section 537.295, that are inconsistent with or more stringent than any**
22 **provision of this chapter or chapters 260, 640, 643, and 644, or any rule or regulation**
23 **promulgated under such chapters.**

24 [2-] 3. The county commissions and the county health center boards of the several
25 counties may establish reasonable fees to pay for any costs incurred in carrying out such orders,
26 ordinances, rules or regulations, however, the establishment of such fees shall not deny personal
27 health services to those individuals who are unable to pay such fees or impede the prevention or
28 control of communicable disease. Fees generated shall be deposited in the county treasury. All
29 fees generated under the provisions of this section shall be used to support the public health
30 activities for which they were generated.

31 [3-] 4. After the promulgation and adoption of such orders, ordinances, rules or
32 regulations **and any necessary approval** by [~~sueh~~] **the** county commission [~~or county health~~
33 ~~board~~], such commission or county health board shall make and enter an order or record
34 declaring such orders, ordinances, rules or regulations to be printed and available for distribution
35 to the public in the office of the county clerk, and shall require a copy of such order to be
36 published in some newspaper in the county in three successive weeks, not later than thirty days
37 after the entry of such order, ordinance, rule or regulation.

38 [4-] 5. Any person, firm, corporation or association which violates any of the orders or
39 ordinances adopted, promulgated and published by such county commission is guilty of a
40 misdemeanor and shall be prosecuted, tried and fined as otherwise provided by law. The county
41 commission or county health board of any such county has full power and authority to initiate
42 the prosecution of any action under this section.

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