

FIRST REGULAR SESSION

[PERFECTED]

# HOUSE BILL NO. 32

98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HOSKINS.

0508H.01P

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To repeal sections 1.310 and 143.173, RSMo, and to enact in lieu thereof two new sections relating to the big government get off my back act.

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

Section A. Sections 1.310 and 143.173, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 1.310 and 143.173, to read as follows:

1.310. 1. This section shall be known and may be cited as the "Big Government Get Off My Back Act".

2. Any federal mandate compelling the state to enact, enforce, or administer a federal regulatory program shall be subject to authorization through appropriation or statutory enactment.

3. No user fees imposed by the state of Missouri shall increase for the [five-year] **ten-year** period beginning on August 28, 2009, unless such fee increase is to implement a federal program administered by the state or is a result of an act of the general assembly. For purposes of this section, "user fee" does not include employer taxes or contributions, assessments to offset the cost of examining insurance or financial institutions, any health-related taxes approved by the Center for Medicare and Medicaid Services, or any professional or occupational licensing fees set by a board of members of that profession or occupation and required by statute to be set at a level not to exceed the cost of administration.

4. For the [five-year] **ten-year** period beginning on August 28, 2009, any state agency proposing a rule as that term is defined in subdivision (6) of section 536.010, other than any rule

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.

16 promulgated as a result of a federal mandate, or to implement a federal program administered  
17 by the state or an act of the general assembly, shall either:

18 (1) Certify that the rule does not have an adverse impact on small businesses consisting  
19 of fewer than fifty full- or part-time employees; or

20 (2) Certify that the rule is necessary to protect the life, health or safety of the public; or

21 (3) Exempt any small business consisting of fewer than fifty full- or part-time employees  
22 from coverage.

23 5. The provisions of this section shall not be construed to prevent or otherwise restrict  
24 an agency from promulgating emergency rules pursuant to section 536.025, or from rescinding  
25 any existing rule pursuant to section 536.021.

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

2 (1) "County average wage", the average wages in each county as determined by the  
3 department of economic development for the most recently completed full calendar year.  
4 However, if the computed county average wage is above the statewide average wage, the  
5 statewide average wage shall be deemed the county average wage for such county for the purpose  
6 of this section;

7 (2) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted gross  
8 income to determine Missouri taxable income, or federal taxable income in the case of a  
9 corporation, for the tax year in which such deduction is claimed;

10 (3) "Full-time employee", a position in which the employee is considered full-time by  
11 the taxpayer and is required to work an average of at least thirty-five hours per week for a  
12 fifty-two week period;

13 (4) "New job", the number of full-time employees employed by the small business in  
14 Missouri on the qualifying date that exceeds the number of full-time employees employed by the  
15 small business in Missouri on the same date of the immediately preceding taxable year;

16 (5) "Qualifying date", any date during the tax year as chosen by the small business;

17 (6) "Small business", any small business, including any sole proprietorship, partnership,  
18 S-corporation, C-corporation, limited liability company, limited liability partnership, or other  
19 business entity, consisting of fewer than fifty full- or part-time employees;

20 (7) "Taxpayer", any small business subject to the income tax imposed in this chapter,  
21 including any sole proprietorship, partnership, S-corporation, C-corporation, limited liability  
22 company, limited liability partnership, or other business entity.

23 2. In addition to all deductions listed in this chapter, for all taxable years beginning on  
24 or after January 1, 2011, and ending on or before December 31, [2014] **2019**, a taxpayer shall be  
25 allowed a deduction for each new job created by the small business in the taxable year. Tax  
26 deductions allowed to any partnership, limited liability company, S-corporation, or other

27 pass-through entity may be allocated to the partners, members, or shareholders of such entity for  
28 their direct use in accordance with the provisions of any agreement among such partners,  
29 members, or shareholders. The deduction amount shall be as follows:

30 (1) Ten thousand dollars for each new job created with an annual salary of at least the  
31 county average wage; or

32 (2) Twenty thousand dollars for each new job created with an annual salary of at least  
33 the county average wage if the small business offers health insurance and pays at least fifty  
34 percent of such insurance premiums.

35 3. The department of revenue shall establish the procedure by which the deduction  
36 provided in this section may be claimed, and may promulgate rules to implement the provisions  
37 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
38 created under the authority delegated in this section shall become effective only if it complies  
39 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
40 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
41 assembly under chapter 536 to review, to delay the effective date, or to disapprove and annul a  
42 rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
43 proposed or adopted after August 28, 2011, shall be invalid and void.

44 4. Under section 23.253 of the Missouri sunset act:

45 (1) The provisions of the new program authorized under this section shall automatically  
46 sunset on December thirty-first three years after August 28, [2011] **2019**, unless reauthorized by  
47 an act of the general assembly; and

48 (2) If such program is reauthorized, the program authorized under this section shall  
49 automatically sunset on December thirty-first three years after the effective date of the  
50 reauthorization of this section; and

51 (3) This section shall terminate on September first of the calendar year immediately  
52 following the calendar year in which the program authorized under this section is sunset.

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