

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend _____ SS/Senate Bill No. 704, Page 13, Section 135.550, Line 4,

of said page, by inserting immediately after all of said line the following:

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

(1) "Child-care facility", a child-care facility as such term is defined pursuant to section 210.201 and that is licensed or license-exempt by the department of health and senior services pursuant to the provisions of chapter 210, or is registered with the department of social services;

(2) "Department", the department of health and senior services;

(3) "Qualifying expenses", the sum of the total amount spent by a child-care facility for supplies, equipment, or other costs related to the prevention of the spread of viruses or other communicable diseases, including, but not limited to, personal protective equipment and sanitizing products;

(4) "State tax liability", any liability incurred by a child-care facility pursuant to the provisions of chapters 143, excluding sections 143.191 to 143.265 and related provisions.

2. For all tax years beginning on or after January 1, 2021, a child-care facility shall be allowed a tax credit against the child-care facility's state tax liability in an amount not to

1 exceed one hundred percent of qualifying expenses made during the
2 2020 calendar year.

3 3. (1) To obtain approval for tax credits pursuant to this
4 section, a child-care facility shall submit an application for
5 tax credits to the department. Each application shall be
6 reviewed by the department for approval. In order to receive
7 approval, an application shall include:

8 (a) The qualifying expenses incurred by the child-care
9 facility during the previous two-year period; and

10 (b) Any other information that the department may
11 reasonably require to review the project for approval.

12 (2) If the department deems the application sufficient, the
13 taxpayer shall be notified in writing of the approval for an
14 amount of tax credits to be determined by the department.

15 4. The department shall not approve applications for tax
16 credits pursuant to this section which, in the aggregate, exceed
17 five million dollars per fiscal year.

18 5. Tax credits issued pursuant to this section shall not be
19 refundable, but may be carried back to any of the three preceding
20 tax years or carried forward for any of the five succeeding tax
21 years. Tax credits issued pursuant to this section shall not be
22 transferred, sold, or assigned."; and

23 Further amend the title and enacting clause accordingly.