



## Government Advocacy Update

PROTECTING YOUR INTERESTS

March 20, 2017

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

**Update provided by Chuck Pierce, CPA, MSCPA government relations consultant**

### **Session Update**

The Legislature wrapped up its final week before spring break by continuing to focus on high-priority legislation. The first half of the session has been characterized by a disciplined approach in both chambers. Focusing on the complex and controversial priorities first has used a lot of floor time, but it has achieved significant results.

Although the Senate hasn't passed a lot of bills at the halfway point, the ones they have address some weighty issues. Out of the Senate and in the House are bills addressing: project labor agreements; workers' compensation; collateral source; changes to discrimination laws; arbitration agreements; and change to personal injury in health care. All of these are also priorities of the House and are expected to move quickly through that chamber as well.

The House has also delivered on some significant legislation. Out of the House and waiting on Senate action are bills on: ethics reform; tort reform affecting jurisdiction and venue; changes to the laws impacting companies like Uber; expansion of charter schools; and a bill eliminating the circuit breaker tax credit for renters.

Passed by both chambers is legislation establishing Missouri as a right to work state, and a bill establishing the federal expert witness standards in Missouri. The expert witness bill, [HB 153](#), was supported by the MSCPA.

One thing that has not been worked on much so far is changes to the tax code. Only one tax related bill, [SB 16](#), has made it across the hall to the other chamber. This bill, sponsored by Senator Kraus, is a priority bill for the MSCPA. It clarifies the current confusion surrounding the taxability of delivery charges.

There is still much to do when the legislators return from spring break. Most significant on the list is the budget, which is the Legislature's one constitutional responsibility. It must be completed by May 5. The budget begins in the House. House budget bills are expected to be presented on the floor on March 28. The House will then spend most of the first week they are back amending and approving the budget bills on the floor. This is a very time consuming process and little gets worked on while this happens. After the bills are approved by the House, they go to the Senate for an identical process.

### **Legislation of Interest**

To view a list of high-priority bills the MSCPA is currently tracking, along with their most recent activity and current status, [click here](#). The following bills had significant activity last week:

[HB 109](#), authorizing an earned income tax credit in Missouri was heard and voted do pass by the House Special Committee on Tax Policy for Working Families. The MSCPA has significant technical concerns with this bill and testified in opposition. It ties directly to the flawed federal system and imposes significant

additional review responsibilities on the Department of Revenue. The MSCPA will work with the sponsor and members of the committee to amend the bill on the floor.

[HB 153](#), modifying provisions relating to expert witnesses, was truly agreed to and finally passed. It now goes to the governor. The MSCPA supported this bill.

[HB 703](#) changes the laws regarding tax payments so that a collector may use discretion in determining the date of unreadable postmarks on mailed tax payments. This bill passed the House and was sent to the Senate.

[SB 10](#), modifying the Missouri Works and Missouri Works Training programs, passed the Senate and was sent to the House.

[SB 332](#) allows tax collectors to use their discretion regarding timeliness of payment when taxes paid by postal mail do not have clear postmarks. This bill is the Senate companion to HB 703. It passed the Senate and was sent to the House.

[SB 395](#) modifies provisions relating to the practice of public accounting. This is the MSCPA supported bill making changes to the accountancy law to bring it in line with the Uniform Accountancy Act. The bill was voted do pass unanimously by the Senate Professional Registration Committee and was placed on the Senate calendar. It now waits its turn for floor time and a vote.

### **For Additional Information**

This *Government Advocacy Update* e-newsletter will continue weekly through the legislative session. If you have any questions on the MSCPA's government advocacy efforts, please visit the [Web page](#), or contact [Dena Hull](#) at (800) 264-7966, ext. 105.

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