

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NOS. 1288, 1377 & 2050

AN ACT

To repeal sections 135.341, 135.600, 135.630, 135.647, and 135.800, RSMo, and to enact in lieu thereof seven new sections relating to tax credits for contributions to certain benevolent organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

1 Section A. Sections 135.341, 135.600, 135.630, 135.647, and
2 135.800, RSMo, are repealed and seven new sections enacted in
3 lieu thereof, to be known as sections 135.341, 135.600, 135.621,
4 135.630, 135.647, 135.800, and 135.1125, to read as follows:

5 135.341. 1. As used in this section, the following terms
6 shall mean:

7 (1) "CASA", an entity which receives funding from the
8 court-appointed special advocate fund established under section
9 476.777, including an association based in this state, affiliated
10 with a national association, organized to provide support to
11 entities receiving funding from the court-appointed special
12 advocate fund;

13 (2) "Child advocacy centers", the regional child assessment

1 centers listed in subsection 2 of section 210.001, including an
2 association based in this state, affiliated with a national
3 association, and organized to provide support to entities listed
4 in subsection 2 of section 210.001;

5 (3) "Contribution", the amount of donation to a qualified
6 agency;

7 (4) "Crisis care center", entities contracted with this
8 state which provide temporary care for children whose age ranges
9 from birth through seventeen years of age whose parents or
10 guardian are experiencing an unexpected and unstable or serious
11 condition that requires immediate action resulting in short-term
12 care, usually three to five continuous, uninterrupted days, for
13 children who may be at risk for child abuse, neglect, or in an
14 emergency situation;

15 (5) "Department", the department of revenue;

16 (6) "Director", the director of the department of revenue;

17 (7) "Qualified agency", CASA, child advocacy centers, or a
18 crisis care center;

19 (8) "Tax liability", the tax due under chapter 143 other
20 than taxes withheld under sections 143.191 to 143.265.

21 2. For all tax years beginning on or after January 1, 2013,
22 a tax credit may be claimed in an amount equal to up to fifty
23 percent of a verified contribution to a qualified agency and
24 shall be named the champion for children tax credit. The minimum
25 amount of any tax credit issued shall not be less than fifty
26 dollars and shall be applied to taxes due under chapter 143,
27 excluding sections 143.191 to 143.265. A contribution
28 verification shall be issued to the taxpayer by the agency

1 receiving the contribution. Such contribution verification shall
2 include the taxpayer's name, Social Security number, amount of
3 tax credit, amount of contribution, the name and address of the
4 agency receiving the credit, and the date the contribution was
5 made. The tax credit provided under this subsection shall be
6 initially filed for the year in which the verified contribution
7 is made.

8 3. The cumulative amount of the tax credits redeemed shall
9 not exceed one million dollars [in any tax year] for all fiscal
10 years ending on or before June 30, 2019, and one million five
11 hundred thousand dollars for all fiscal years beginning on or
12 after July 1, 2019. The amount available shall be equally
13 divided among the three qualified agencies: CASA, child advocacy
14 centers, or crisis care centers, to be used towards tax credits
15 issued. In the event tax credits claimed under one agency do not
16 total the allocated amount for that agency, the unused portion
17 for that agency will be made available to the remaining agencies
18 equally. In the event the total amount of tax credits claimed
19 for any one agency exceeds the amount available for that agency,
20 the amount redeemed shall and will be apportioned equally to all
21 eligible taxpayers claiming the credit under that agency.

22 4. Prior to December thirty-first of each year, each
23 qualified agency shall apply to the department of social services
24 in order to verify their qualified agency status. Upon a
25 determination that the agency is eligible to be a qualified
26 agency, the department of social services shall provide a letter
27 of eligibility to such agency. No later than February first of
28 each year, the department of social services shall provide a list

1 of qualified agencies to the department of revenue. All tax
2 credit applications to claim the champion for children tax credit
3 shall be filed between July first and April fifteenth of each
4 fiscal year. A taxpayer shall apply for the champion for
5 children tax credit by attaching a copy of the contribution
6 verification provided by a qualified agency to such taxpayer's
7 income tax return.

8 5. Any amount of tax credit which exceeds the tax due or
9 which is applied for and otherwise eligible for issuance but not
10 issued shall not be refunded but may be carried over to any
11 subsequent [taxable] tax year, not to exceed a total of five
12 years.

13 6. Tax credits may not be assigned, transferred or sold.

14 7. (1) In the event a credit denial, due to lack of
15 available funds, causes a balance-due notice to be generated by
16 the department of revenue, or any other redeeming agency, the
17 taxpayer will not be held liable for any penalty or interest,
18 provided the balance is paid, or approved payment arrangements
19 have been made, within sixty days from the notice of denial.

20 (2) In the event the balance is not paid within sixty days
21 from the notice of denial, the remaining balance shall be due and
22 payable under the provisions of chapter 143.

23 8. The department may promulgate such rules or regulations
24 as are necessary to administer the provisions of this section.
25 Any rule or portion of a rule, as that term is defined in section
26 536.010, that is created under the authority delegated in this
27 section shall become effective only if it complies with and is
28 subject to all of the provisions of chapter 536 and, if

1 applicable, section 536.028. This section and chapter 536 are
2 nonseverable and if any of the powers vested with the general
3 assembly pursuant to chapter 536 to review, to delay the
4 effective date, or to disapprove and annul a rule are
5 subsequently held unconstitutional, then the grant of rulemaking
6 authority and any rule proposed or adopted after August 28, 2013,
7 shall be invalid and void.

8 9. Pursuant to section 23.253, of the Missouri sunset act:

9 (1) The program authorized under this section shall be
10 reauthorized as of [March 29, 2013] December 31, 2019, and shall
11 expire on December 31, [2019] 2025, unless reauthorized by the
12 general assembly; and

13 (2) This section shall terminate on September first of the
14 calendar year immediately following the calendar year in which
15 the program authorized under this section is sunset; and

16 (3) The provisions of this subsection shall not be
17 construed to limit or in any way impair the department's ability
18 to redeem tax credits authorized on or before the date the
19 program authorized under this section expires or a taxpayer's
20 ability to redeem such credits.

21 10. Beginning on March 29, 2013, any verified contribution
22 to a qualified agency made on or after January 1, 2013, shall be
23 eligible for tax credits as provided by this section.

24 135.600. 1. As used in this section, the following terms
25 shall mean:

26 (1) "Contribution", a donation of cash, stock, bonds or
27 other marketable securities, or real property;

28 (2) "Maternity home", a residential facility located in

1 this state:

2 (a) Established for the purpose of providing housing and
3 assistance to pregnant women who are carrying their pregnancies
4 to term[,];

5 (b) That does not perform, induce, or refer for abortions
6 and that does not hold itself out as performing, inducing, or
7 referring for abortions;

8 (c) That provides services at no cost to clients; and
9 [which]

10 (d) That is exempt from income taxation under the United
11 States Internal Revenue Code;

12 (3) "State tax liability", in the case of a business
13 taxpayer, any liability incurred by such taxpayer pursuant to the
14 provisions of chapter 143, chapter 147, chapter 148, and chapter
15 153, exclusive of the provisions relating to the withholding of
16 tax as provided for in sections 143.191 to 143.265, and related
17 provisions, and in the case of an individual taxpayer, any
18 liability incurred by such taxpayer pursuant to the provisions of
19 chapter 143;

20 (4) "Taxpayer", a person, firm, a partner in a firm,
21 corporation or a shareholder in an S corporation doing business
22 in the state of Missouri and subject to the state income tax
23 imposed by the provisions of chapter 143, including any
24 charitable organization which is exempt from federal income tax
25 and whose Missouri unrelated business taxable income, if any,
26 would be subject to the state income tax imposed under chapter
27 143, or a corporation subject to the annual corporation franchise
28 tax imposed by the provisions of chapter 147, or an insurance

1 company paying an annual tax on its gross premium receipts in
2 this state, or other financial institution paying taxes to the
3 state of Missouri or any political subdivision of this state
4 pursuant to the provisions of chapter 148, or an express company
5 which pays an annual tax on its gross receipts in this state
6 pursuant to chapter 153, or an individual subject to the state
7 income tax imposed by the provisions of chapter 143.

8 2. A taxpayer shall be allowed to claim a tax credit
9 against the taxpayer's state tax liability, in an amount equal to
10 fifty percent of the amount such taxpayer contributed to a
11 maternity home.

12 3. The amount of the tax credit claimed shall not exceed
13 the amount of the taxpayer's state tax liability for the
14 [taxable] tax year that the credit is claimed, and such taxpayer
15 shall not be allowed to claim a tax credit in excess of fifty
16 thousand dollars per [taxable] tax year. However, any tax credit
17 that cannot be claimed in the [taxable] tax year the contribution
18 was made may be carried over only to the next [four] succeeding
19 [taxable years until the full credit has been claimed] tax year.
20 No tax credit issued under this section shall be assigned,
21 transferred, or sold.

22 4. Except for any excess credit which is carried over
23 pursuant to subsection 3 of this section, a taxpayer shall not be
24 allowed to claim a tax credit unless the total amount of such
25 taxpayer's contribution or contributions to a maternity home or
26 homes in such taxpayer's [taxable] tax year has a value of at
27 least one hundred dollars.

28 5. The director of the department of social services shall

1 determine, at least annually, which facilities in this state may
2 be classified as maternity homes. The director of the department
3 of social services may require of a facility seeking to be
4 classified as a maternity home whatever information is reasonably
5 necessary to make such a determination. The director of the
6 department of social services shall classify a facility as a
7 maternity home if such facility meets the definition set forth in
8 subsection 1 of this section.

9 6. The director of the department of social services shall
10 establish a procedure by which a taxpayer can determine if a
11 facility has been classified as a maternity home, and by which
12 such taxpayer can then contribute to such maternity home and
13 claim a tax credit. Maternity homes shall be permitted to
14 decline a contribution from a taxpayer. The cumulative amount of
15 tax credits which may be claimed by all the taxpayers
16 contributing to maternity homes in any one fiscal year shall not
17 exceed two million dollars for all fiscal years ending on or
18 before June 30, 2014, and two million five hundred thousand
19 dollars for all fiscal years beginning on or after July 1, 2014,
20 and ending on or before June 30, 2019, and three million five
21 hundred thousand dollars for all fiscal years beginning on or
22 after July 1, 2019. Tax credits shall be issued in the order
23 contributions are received. If the amount of tax credits
24 redeemed in a fiscal year is less than the cumulative amount
25 authorized under this subsection, the difference shall be carried
26 over to a subsequent fiscal year or years and shall be added to
27 the cumulative amount of tax credits that may be authorized in
28 that fiscal year or years.

1 7. The director of the department of social services shall
2 establish a procedure by which, from the beginning of the fiscal
3 year until some point in time later in the fiscal year to be
4 determined by the director of the department of social services,
5 the cumulative amount of tax credits are equally apportioned
6 among all facilities classified as maternity homes. If a
7 maternity home fails to use all, or some percentage to be
8 determined by the director of the department of social services,
9 of its apportioned tax credits during this predetermined period
10 of time, the director of the department of social services may
11 reapportion these unused tax credits to those maternity homes
12 that have used all, or some percentage to be determined by the
13 director of the department of social services, of their
14 apportioned tax credits during this predetermined period of time.
15 The director of the department of social services may establish
16 more than one period of time and reapportion more than once
17 during each fiscal year. To the maximum extent possible, the
18 director of the department of social services shall establish the
19 procedure described in this subsection in such a manner as to
20 ensure that taxpayers can claim all the tax credits possible up
21 to the cumulative amount of tax credits available for the fiscal
22 year.

23 8. This section shall become effective January 1, 2000, and
24 shall apply to all tax years after December 31, 1999, until
25 sunset. [No tax credits shall be issued under this section after
26 June 30, 2020.]

27 9. Under section 23.253 of the Missouri sunset act:

28 (1) The provisions of the program authorized under this

1 section shall automatically sunset on December thirty-first six
2 years after the effective date of this subsection unless
3 reauthorized by an act of the general assembly;

4 (2) If such program is reauthorized, the program authorized
5 under this section shall automatically sunset on December thirty-
6 first six years after the effective date of the reauthorization
7 of this section;

8 (3) This section shall terminate on September first of the
9 calendar year immediately following the calendar year in which
10 the program authorized under this section is sunset; and

11 (4) The provisions of this subsection shall not be
12 construed to limit or in any way impair the department's ability
13 to issue tax credits authorized on or before the date the program
14 authorized under this section expires or a taxpayer's ability to
15 redeem such tax credits.

16 135.621. 1. As used in this section, the following terms
17 mean:

18 (1) "Contribution", a donation of cash, stock, bonds, other
19 marketable securities, or real property;

20 (2) "Department", the department of social services;

21 (3) "Diaper bank", a nonprofit entity located in this state
22 established and operating primarily for the purpose of collecting
23 or purchasing disposable diapers or other hygiene products for
24 infants, children, or incontinent adults and that regularly
25 distributes such diapers or other hygiene products through two or
26 more schools, health care facilities, governmental agencies, or
27 other nonprofit entities for eventual distribution to individuals
28 free of charge;

1 (4) "Tax credit", a credit against the tax otherwise due
2 under chapter 143, excluding withholding tax imposed under
3 sections 143.191 to 143.265, or otherwise due under chapter 148
4 or 153;

5 (5) "Taxpayer", a person, firm, partner in a firm,
6 corporation, or shareholder in an S corporation doing business in
7 the state of Missouri and subject to the state income tax imposed
8 under chapter 143; an insurance company paying an annual tax on
9 its gross premium receipts in this state; any other financial
10 institution paying taxes to the state of Missouri or any
11 political subdivision of this state under chapter 148; an express
12 company that pays an annual tax on its gross receipts in this
13 state under chapter 153; an individual subject to the state
14 income tax under chapter 143; or any charitable organization that
15 is exempt from federal income tax and whose Missouri unrelated
16 business taxable income, if any, would be subject to the state
17 income tax imposed under chapter 143.

18 2. For all fiscal years beginning on or after July 1, 2019,
19 a taxpayer shall be allowed to claim a tax credit against the
20 taxpayer's state tax liability in an amount equal to fifty
21 percent of the amount of such taxpayer's contributions to a
22 diaper bank.

23 3. The amount of the tax credit claimed shall not exceed
24 the amount of the taxpayer's state tax liability for the tax year
25 for which the credit is claimed, and such taxpayer shall not be
26 allowed to claim a tax credit in excess of fifty thousand dollars
27 per tax year. However, any tax credit that cannot be claimed in
28 the tax year the contribution was made may be carried over only

1 to the next subsequent tax year. No tax credit issued under this
2 section shall be assigned, transferred, or sold.

3 4. Except for any excess credit that is carried over under
4 subsection 3 of this section, no taxpayer shall be allowed to
5 claim a tax credit unless the taxpayer contributes at least one
6 hundred dollars to one or more diaper banks during the tax year
7 for which the credit is claimed.

8 5. The department shall determine, at least annually, which
9 entities in this state qualify as diaper banks. The department
10 may require of an entity seeking to be classified as a diaper
11 bank any information which is reasonably necessary to make such a
12 determination. The department shall classify an entity as a
13 diaper bank if such entity satisfies the definition under
14 subsection 1 of this section.

15 6. The department shall establish a procedure by which a
16 taxpayer can determine if an entity has been classified as a
17 diaper bank.

18 7. Diaper banks may decline a contribution from a taxpayer.

19 8. The cumulative amount of tax credits that may be claimed
20 by all the taxpayers contributing to diaper banks in any one
21 fiscal year shall not exceed five hundred thousand dollars. Tax
22 credits shall be issued in the order contributions are received.
23 If the amount of tax credits redeemed in a tax year is less than
24 five hundred thousand dollars, the difference shall be added to
25 the cumulative limit created under this subsection for the next
26 fiscal year and carried over to subsequent fiscal years until
27 claimed.

28 9. The department shall establish a procedure by which,

1 from the beginning of the fiscal year until some point in time
2 later in the fiscal year to be determined by the department, the
3 cumulative amount of tax credits are equally apportioned among
4 all entities classified as diaper banks. If a diaper bank fails
5 to use all, or some percentage to be determined by the
6 department, of its apportioned tax credits during this
7 predetermined period of time, the department may reapportion such
8 unused tax credits to diaper banks that have used all, or some
9 percentage to be determined by the department, of their
10 apportioned tax credits during this predetermined period of time.
11 The department may establish multiple periods each fiscal year
12 and reapportion accordingly. To the maximum extent possible, the
13 department shall establish the procedure described under this
14 subsection in such a manner as to ensure that taxpayers can claim
15 as many of the tax credits as possible, up to the cumulative
16 limit created under subsection 8 of this section.

17 10. Each diaper bank shall provide information to the
18 department concerning the identity of each taxpayer making a
19 contribution and the amount of the contribution. The department
20 shall provide the information to the department of revenue. The
21 department shall be subject to the confidentiality and penalty
22 provisions of section 32.057 relating to the disclosure of tax
23 information.

24 11. Under section 23.253 of the Missouri sunset act:

25 (1) The provisions of the program authorized under this
26 section shall automatically sunset on December thirty-first six
27 years after the effective date of this section unless
28 reauthorized by an act of the general assembly;

1 (2) If such program is reauthorized, the program authorized
2 under this section shall automatically sunset on December
3 thirty-first six years after the effective date of the
4 reauthorization of this section;

5 (3) This section shall terminate on September first of the
6 calendar year immediately following the calendar year in which
7 the program authorized under this section is sunset; and

8 (4) The provisions of this subsection shall not be
9 construed to limit or in any way impair the department's ability
10 to issue tax credits authorized on or before the date the program
11 authorized under this section expires or a taxpayer's ability to
12 redeem such tax credits.

13 135.630. 1. As used in this section, the following terms
14 mean:

15 (1) "Contribution", a donation of cash, stock, bonds, or
16 other marketable securities, or real property;

17 (2) "Director", the director of the department of social
18 services;

19 (3) "Pregnancy resource center", a nonresidential facility
20 located in this state:

21 (a) Established and operating primarily to provide
22 assistance to women with crisis pregnancies or unplanned
23 pregnancies by offering pregnancy testing, counseling, emotional
24 and material support, and other similar services to encourage and
25 assist such women in carrying their pregnancies to term; and

26 (b) Where childbirths are not performed; and

27 (c) Which does not perform, induce, or refer for abortions
28 and which does not hold itself out as performing, inducing, or

1 referring for abortions; and

2 (d) Which provides direct client services at the facility,
3 as opposed to merely providing counseling or referral services by
4 telephone; and

5 (e) Which provides its services at no cost to its clients;
6 and

7 (f) When providing medical services, such medical services
8 must be performed in accordance with Missouri statute; and

9 (g) Which is exempt from income taxation pursuant to the
10 Internal Revenue Code of 1986, as amended;

11 (4) "State tax liability", in the case of a business
12 taxpayer, any liability incurred by such taxpayer pursuant to the
13 provisions of chapters 143, 147, 148, and 153, excluding sections
14 143.191 to 143.265 and related provisions, and in the case of an
15 individual taxpayer, any liability incurred by such taxpayer
16 pursuant to the provisions of chapter 143, excluding sections
17 143.191 to 143.265 and related provisions;

18 (5) "Taxpayer", a person, firm, a partner in a firm,
19 corporation, or a shareholder in an S corporation doing business
20 in the state of Missouri and subject to the state income tax
21 imposed by the provisions of chapter 143, or a corporation
22 subject to the annual corporation franchise tax imposed by the
23 provisions of chapter 147, or an insurance company paying an
24 annual tax on its gross premium receipts in this state, or other
25 financial institution paying taxes to the state of Missouri or
26 any political subdivision of this state pursuant to the
27 provisions of chapter 148, or an express company which pays an
28 annual tax on its gross receipts in this state pursuant to

1 chapter 153, or an individual subject to the state income tax
2 imposed by the provisions of chapter 143, or any charitable
3 organization which is exempt from federal income tax and whose
4 Missouri unrelated business taxable income, if any, would be
5 subject to the state income tax imposed under chapter 143.

6 2. (1) Beginning on March 29, 2013, any contribution to a
7 pregnancy resource center made on or after January 1, 2013, shall
8 be eligible for tax credits as provided by this section.

9 (2) For all tax years beginning on or after January 1,
10 2007, a taxpayer shall be allowed to claim a tax credit against
11 the taxpayer's state tax liability in an amount equal to fifty
12 percent of the amount such taxpayer contributed to a pregnancy
13 resource center.

14 3. The amount of the tax credit claimed shall not exceed
15 the amount of the taxpayer's state tax liability for the
16 [taxable] tax year for which the credit is claimed, and such
17 taxpayer shall not be allowed to claim a tax credit in excess of
18 fifty thousand dollars per [taxable] tax year. However, any tax
19 credit that cannot be claimed in the [taxable] tax year the
20 contribution was made may be carried over only to the next [four]
21 succeeding [taxable years until the full credit has been claimed]
22 tax year. No tax credit issued under this section shall be
23 assigned, transferred, or sold.

24 4. Except for any excess credit which is carried over
25 pursuant to subsection 3 of this section, a taxpayer shall not be
26 allowed to claim a tax credit unless the total amount of such
27 taxpayer's contribution or contributions to a pregnancy resource
28 center or centers in such taxpayer's [taxable] tax year has a

1 value of at least one hundred dollars.

2 5. The director shall determine, at least annually, which
3 facilities in this state may be classified as pregnancy resource
4 centers. The director may require of a facility seeking to be
5 classified as a pregnancy resource center whatever information
6 which is reasonably necessary to make such a determination. The
7 director shall classify a facility as a pregnancy resource center
8 if such facility meets the definition set forth in subsection 1
9 of this section.

10 6. The director shall establish a procedure by which a
11 taxpayer can determine if a facility has been classified as a
12 pregnancy resource center. Pregnancy resource centers shall be
13 permitted to decline a contribution from a taxpayer. The
14 cumulative amount of tax credits which may be claimed by all the
15 taxpayers contributing to pregnancy resource centers in any one
16 fiscal year shall not exceed two million dollars for all fiscal
17 years ending on or before June 30, 2014, and two million five
18 hundred thousand dollars for all fiscal years beginning on or
19 after July 1, 2014, and ending on or before June 30, 2019, and
20 three million five hundred thousand dollars for all fiscal years
21 beginning on or after July 1, 2019. Tax credits shall be issued
22 in the order contributions are received. If the amount of tax
23 credits redeemed in a fiscal year is less than the cumulative
24 amount authorized under this subsection, the difference shall be
25 carried over to a subsequent fiscal year or years and shall be
26 added to the cumulative amount of tax credits that may be
27 authorized in that fiscal year or years.

28 7. The director shall establish a procedure by which, from

1 the beginning of the fiscal year until some point in time later
2 in the fiscal year to be determined by the director, the
3 cumulative amount of tax credits are equally apportioned among
4 all facilities classified as pregnancy resource centers. If a
5 pregnancy resource center fails to use all, or some percentage to
6 be determined by the director, of its apportioned tax credits
7 during this predetermined period of time, the director may
8 reapportion these unused tax credits to those pregnancy resource
9 centers that have used all, or some percentage to be determined
10 by the director, of their apportioned tax credits during this
11 predetermined period of time. The director may establish more
12 than one period of time and reapportion more than once during
13 each fiscal year. To the maximum extent possible, the director
14 shall establish the procedure described in this subsection in
15 such a manner as to ensure that taxpayers can claim all the tax
16 credits possible up to the cumulative amount of tax credits
17 available for the fiscal year.

18 8. Each pregnancy resource center shall provide information
19 to the director concerning the identity of each taxpayer making a
20 contribution to the pregnancy resource center who is claiming a
21 tax credit pursuant to this section and the amount of the
22 contribution. The director shall provide the information to the
23 director of revenue. The director shall be subject to the
24 confidentiality and penalty provisions of section 32.057 relating
25 to the disclosure of tax information.

26 9. **[Pursuant to]** Under section 23.253 of the Missouri
27 sunset act:

28 (1) The provisions of the program authorized under this

1 section shall [be reauthorized as of March 29, 2013, and shall
2 expire] automatically sunset on December [31, 2019,] thirty-first
3 six years after the effective date of this section unless
4 reauthorized by an act of the general assembly; [and]

5 (2) If such program is reauthorized, the program authorized
6 under this section shall automatically sunset on December thirty-
7 first six years after the effective date of the reauthorization
8 of this section;

9 (3) This section shall terminate on September first of the
10 calendar year immediately following the calendar year in which a
11 program authorized under this section is sunset; and

12 [(3)] (4) The provisions of this subsection shall not be
13 construed to limit or in any way impair the department's ability
14 to issue tax credits authorized on or before the date the program
15 authorized under this section expires or a taxpayer's ability to
16 redeem such tax credits.

17 135.647. 1. As used in this section, the following terms
18 shall mean:

19 (1) "Local food pantry", any food pantry that is:

20 (a) Exempt from taxation under section 501(c)(3) of the
21 Internal Revenue Code of 1986, as amended; and

22 (b) Distributing emergency food supplies to Missouri low-
23 income people who would otherwise not have access to food
24 supplies in the area in which the taxpayer claiming the tax
25 credit under this section resides;

26 (2) "Local homeless shelter", any homeless shelter that is:

27 (a) Exempt from taxation under Section 501(c)(3) of the
28 Internal Revenue Code of 1986, as amended; and

1 (b) Providing temporary living arrangements, in the area in
2 which the taxpayer claiming the tax credit under this section
3 resides, for individuals and families who otherwise lack a fixed,
4 regular, and adequate nighttime residence and lack the resources
5 or support networks to obtain other permanent housing;

6 (3) "Local soup kitchen", any soup kitchen that is:

7 (a) Exempt from taxation under section 501(c)(3) of the
8 Internal Revenue Code of 1986, as amended; and

9 (b) Providing prepared meals through an established
10 congregate feeding operation to needy, low-income persons
11 including, but not limited to, homeless persons in the area in
12 which the taxpayer claiming the tax credit under this section
13 resides;

14 (4) "Taxpayer", an individual, a firm, a partner in a firm,
15 corporation, or a shareholder in an S corporation doing business
16 in this state and subject to the state income tax imposed by
17 chapter 143, excluding withholding tax imposed by sections
18 143.191 to 143.265.

19 2. (1) Beginning on March 29, 2013, any donation of cash
20 or food made to a local food pantry on or after January 1, 2013,
21 unless such food is donated after the food's expiration date,
22 shall be eligible for tax credits as provided by this section.

23 (2) [For all tax years beginning on or after January 1,
24 2007,] Beginning on August 28, 2018, any donation of cash or food
25 made to a local soup kitchen or local homeless shelter on or
26 after January 1, 2018, unless such food is donated after the
27 food's expiration date, shall be eligible for a tax credit as
28 provided under this section.

1 (3) Any taxpayer who [donates cash or food, unless such
2 food is donated after the food's expiration date, to any local
3 food pantry] makes a donation that is eligible for a tax credit
4 under this section shall be allowed a credit against the tax
5 otherwise due under chapter 143, excluding withholding tax
6 imposed by sections 143.191 to 143.265, in an amount equal to
7 fifty percent of the value of the donations made to the extent
8 such amounts that have been subtracted from federal adjusted
9 gross income or federal taxable income are added back in the
10 determination of Missouri adjusted gross income or Missouri
11 taxable income before the credit can be claimed. Each taxpayer
12 claiming a tax credit under this section shall file an affidavit
13 with the income tax return verifying the amount of their
14 contributions. The amount of the tax credit claimed shall not
15 exceed the amount of the taxpayer's state tax liability for the
16 tax year that the credit is claimed[,] and shall not exceed two
17 thousand five hundred dollars per taxpayer claiming the credit.
18 Any amount of credit that the taxpayer is prohibited by this
19 section from claiming in a tax year shall not be refundable, but
20 may be carried forward to any of the taxpayer's three subsequent
21 [taxable] tax years. No tax credit granted under this section
22 shall be transferred, sold, or assigned. No taxpayer shall be
23 eligible to receive a credit pursuant to this section if such
24 taxpayer employs persons who are not authorized to work in the
25 United States under federal law. No taxpayer shall be able to
26 claim more than one credit under this section for a single
27 donation.

28 3. The cumulative amount of tax credits under this section

1 which may be allocated to all taxpayers contributing to a local
2 food pantry, local soup kitchen, or local homeless shelter in any
3 one fiscal year shall not exceed one million seven hundred fifty
4 thousand dollars. The director of revenue shall establish a
5 procedure by which the cumulative amount of tax credits is
6 apportioned among all taxpayers claiming the credit by April
7 fifteenth of the fiscal year in which the tax credit is claimed.
8 To the maximum extent possible, the director of revenue shall
9 establish the procedure described in this subsection in such a
10 manner as to ensure that taxpayers can claim all the tax credits
11 possible up to the cumulative amount of tax credits available for
12 the fiscal year.

13 4. Any local food pantry, local soup kitchen, or local
14 homeless shelter may accept or reject any donation of food made
15 under this section for any reason. For purposes of this section,
16 any donations of food accepted by a local food pantry, local soup
17 kitchen, or local homeless shelter shall be valued at fair market
18 value, or at wholesale value if the taxpayer making the donation
19 of food is a retail grocery store, food broker, wholesaler, or
20 restaurant.

21 5. The department of revenue shall promulgate rules to
22 implement the provisions of this section. Any rule or portion of
23 a rule, as that term is defined in section 536.010, that is
24 created under the authority delegated in this section shall
25 become effective only if it complies with and is subject to all
26 of the provisions of chapter 536 and, if applicable, section
27 536.028. This section and chapter 536 are nonseverable and if
28 any of the powers vested with the general assembly pursuant to

1 chapter 536 to review, to delay the effective date, or to
2 disapprove and annul a rule are subsequently held
3 unconstitutional, then the grant of rulemaking authority and any
4 rule proposed or adopted after August 28, 2007, shall be invalid
5 and void.

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

7 (1) The program authorized under this section shall be
8 reauthorized as of [~~March 29, 2013~~] August 28, 2018, and shall
9 expire on December 31, [~~2019~~] 2026, unless reauthorized by the
10 general assembly; and

11 (2) This section shall terminate on September first of the
12 calendar year immediately following the calendar year in which
13 the program authorized under this section is sunset; and

14 (3) The provisions of this subsection shall not be
15 construed to limit or in any way impair [~~the department's~~] a
16 taxpayer's ability to redeem tax credits authorized on or before
17 the date the program authorized under this section expires [~~or a~~
18 ~~taxpayer's ability to redeem such tax credits~~].

19 135.800. 1. The provisions of sections 135.800 to 135.830
20 shall be known and may be cited as the "Tax Credit Accountability
21 Act of 2004".

22 2. As used in sections 135.800 to 135.830, the following
23 terms mean:

24 (1) "Administering agency", the state agency or department
25 charged with administering a particular tax credit program, as
26 set forth by the program's enacting statute; where no department
27 or agency is set forth, the department of revenue;

28 (2) "Agricultural tax credits", the agricultural product

1 utilization contributor tax credit created pursuant to section
2 348.430, the new generation cooperative incentive tax credit
3 created pursuant to section 348.432, the family farm breeding
4 livestock loan tax credit created under section 348.505, the
5 qualified beef tax credit created under section 135.679, and the
6 wine and grape production tax credit created pursuant to section
7 135.700;

8 (3) "All tax credit programs", or "any tax credit program",
9 the tax credit programs included in the definitions of
10 agricultural tax credits, business recruitment tax credits,
11 community development tax credits, domestic and social tax
12 credits, entrepreneurial tax credits, environmental tax credits,
13 financial and insurance tax credits, housing tax credits,
14 redevelopment tax credits, and training and educational tax
15 credits;

16 (4) "Business recruitment tax credits", the business
17 facility tax credit created pursuant to sections 135.110 to
18 135.150 and section 135.258, the enterprise zone tax benefits
19 created pursuant to sections 135.200 to 135.270, the business use
20 incentives for large-scale development programs created pursuant
21 to sections 100.700 to 100.850, the development tax credits
22 created pursuant to sections 32.100 to 32.125, the rebuilding
23 communities tax credit created pursuant to section 135.535, the
24 film production tax credit created pursuant to section 135.750,
25 the enhanced enterprise zone created pursuant to sections 135.950
26 to 135.970, and the Missouri quality jobs program created
27 pursuant to sections 620.1875 to 620.1900;

28 (5) "Community development tax credits", the neighborhood

1 assistance tax credit created pursuant to sections 32.100 to
2 32.125, the family development account tax credit created
3 pursuant to sections 208.750 to 208.775, the dry fire hydrant tax
4 credit created pursuant to section 320.093, and the
5 transportation development tax credit created pursuant to section
6 135.545;

7 (6) "Domestic and social tax credits", the youth
8 opportunities tax credit created pursuant to section 135.460 and
9 sections 620.1100 to 620.1103, the shelter for victims of
10 domestic violence created pursuant to section 135.550, the senior
11 citizen or disabled person property tax credit created pursuant
12 to sections 135.010 to 135.035, the special needs adoption tax
13 credit created pursuant to sections 135.325 to 135.339, the
14 champion for children tax credit created pursuant to section
15 135.341, the maternity home tax credit created pursuant to
16 section 135.600, the surviving spouse tax credit created pursuant
17 to section 135.090, the residential treatment agency tax credit
18 created pursuant to section 135.1150, the pregnancy resource
19 center tax credit created pursuant to section 135.630, the food
20 pantry tax credit created pursuant to section 135.647, the health
21 care access fund tax credit created pursuant to section 135.575,
22 the residential dwelling access tax credit created pursuant to
23 section 135.562, the developmental disability care provider tax
24 credit created under section 135.1180, [and] the shared care tax
25 credit created pursuant to section 192.2015, and the diaper bank
26 tax credit created pursuant to section 135.621;

27 (7) "Entrepreneurial tax credits", the capital tax credit
28 created pursuant to sections 135.400 to 135.429, the certified

1 capital company tax credit created pursuant to sections 135.500
2 to 135.529, the seed capital tax credit created pursuant to
3 sections 348.300 to 348.318, the new enterprise creation tax
4 credit created pursuant to sections 620.635 to 620.653, the
5 research tax credit created pursuant to section 620.1039, the
6 small business incubator tax credit created pursuant to section
7 620.495, the guarantee fee tax credit created pursuant to section
8 135.766, and the new generation cooperative tax credit created
9 pursuant to sections 32.105 to 32.125;

10 (8) "Environmental tax credits", the charcoal producer tax
11 credit created pursuant to section 135.313, the wood energy tax
12 credit created pursuant to sections 135.300 to 135.311, and the
13 alternative fuel stations tax credit created pursuant to section
14 135.710;

15 (9) "Financial and insurance tax credits", the bank
16 franchise tax credit created pursuant to section 148.030, the
17 bank tax credit for S corporations created pursuant to section
18 143.471, the exam fee tax credit created pursuant to section
19 148.400, the health insurance pool tax credit created pursuant to
20 section 376.975, the life and health insurance guaranty tax
21 credit created pursuant to section 376.745, the property and
22 casualty guaranty tax credit created pursuant to section 375.774,
23 and the self-employed health insurance tax credit created
24 pursuant to section 143.119;

25 (10) "Housing tax credits", the neighborhood preservation
26 tax credit created pursuant to sections 135.475 to 135.487, the
27 low-income housing tax credit created pursuant to sections
28 135.350 to 135.363, and the affordable housing tax credit created

1 pursuant to sections 32.105 to 32.125;

2 (11) "Recipient", the individual or entity who is the
3 original applicant for and who receives proceeds from a tax
4 credit program directly from the administering agency, the person
5 or entity responsible for the reporting requirements established
6 in section 135.805;

7 (12) "Redevelopment tax credits", the historic preservation
8 tax credit created pursuant to sections 253.545 to 253.559, the
9 brownfield redevelopment program tax credit created pursuant to
10 sections 447.700 to 447.718, the community development
11 corporations tax credit created pursuant to sections 135.400 to
12 135.430, the infrastructure tax credit created pursuant to
13 subsection 6 of section 100.286, the bond guarantee tax credit
14 created pursuant to section 100.297, the disabled access tax
15 credit created pursuant to section 135.490, the new markets tax
16 credit created pursuant to section 135.680, and the distressed
17 areas land assemblage tax credit created pursuant to section
18 99.1205;

19 (13) "Training and educational tax credits", the Missouri
20 works new jobs tax credit and Missouri works retained jobs credit
21 created pursuant to sections 620.800 to 620.809.

22 135.1125. 1. As used in this section, the following terms
23 shall mean:

24 (1) "Certificate", a tax credit certificate issued under
25 this section;

26 (2) "Department", the Missouri department of social
27 services;

28 (3) "Eligible donation", a donation of cash, stock, bonds

1 or other marketable securities, or real property made to an
2 eligible provider;

3 (4) "Eligible provider", an organization that provides
4 funding for unmet health, hunger, and hygiene needs of children
5 in school;

6 (5) "Taxpayer", a person, firm, partner in a firm,
7 corporation, or a shareholder in an S corporation doing business
8 in the state of Missouri and subject to the state income tax
9 imposed in chapter 143, an insurance company paying an annual tax
10 on its gross premium receipts in this state, any other financial
11 institution paying taxes to the state of Missouri or any
12 political subdivision of this state under chapter 148, or any
13 charitable organization which is exempt from federal income tax
14 and whose Missouri unrelated business taxable income, if any,
15 would be subject to the state income tax imposed under chapter
16 143.

17 2. For all taxable years beginning on or after January 1,
18 2019, any taxpayer shall be allowed a credit against the taxes
19 otherwise due under chapter 143 or 148, excluding withholding tax
20 under sections 143.191 to 143.265, in an amount equal to fifty
21 percent of the amount of an eligible donation. The amount of the
22 tax credit claimed shall not exceed the amount of the taxpayer's
23 state income tax liability in the tax year for which the credit
24 is claimed. Any amount of credit that the taxpayer is prohibited
25 by this section from claiming in a tax year shall not be
26 refundable, but may be carried forward to any of the taxpayer's
27 four subsequent taxable years.

28 3. To claim the credit authorized in this section, a

1 provider may submit to the department an application for the tax
2 credit authorized by this section on behalf of taxpayers. The
3 department shall verify that the provider has submitted the
4 following items accurately and completely:

5 (1) A valid application in the form and format required by
6 the department;

7 (2) A statement attesting to the eligible donation
8 received, which shall include the name and taxpayer
9 identification number of the individual making the eligible
10 donation, the amount of the eligible donation, and the date the
11 eligible donation was received by the provider; and

12 (3) A payment from the eligible provider in an amount equal
13 to fifty percent of the eligible donation.

14 If the provider applying for the tax credit meets all criteria
15 required by this subsection, the department shall issue a
16 certificate in the appropriate amount.

17 4. Tax credits issued under this section may be assigned,
18 transferred, sold, or otherwise conveyed, and the new owner of
19 the tax credit shall have the same rights in the credit as the
20 taxpayer. Whenever a certificate is assigned, transferred, sold,
21 or otherwise conveyed, a notarized endorsement shall be filed
22 with the department specifying the name and address of the new
23 owner of the tax credit or the value of the credit.

24 5. The department shall promulgate rules to implement the
25 provisions of this section. Any rule or portion of a rule, as
26 that term is defined in section 536.010 that is created under the
27 authority delegated in this section shall become effective only
28 if it complies with and is subject to all of the provisions of

1 chapter 536, and, if applicable, section 536.028. This section
2 and chapter 536 are nonseverable and if any of the powers vested
3 with the general assembly pursuant to chapter 536, to review, to
4 delay the effective date, or to disapprove and annul a rule are
5 subsequently held unconstitutional, then the grant of rulemaking
6 authority and any rule proposed or adopted after August 28, 2018,
7 shall be invalid and void.

8 6. Pursuant to section 23.253 of the Missouri sunset act:

9 (1) The provisions of this section shall automatically
10 sunset six years after the effective date of this section, unless
11 reauthorized by an act of the general assembly; and

12 (2) If such program is reauthorized, the program authorized
13 under this section shall automatically sunset twelve years after
14 the effective date of the reauthorization of this section; and

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