

SECOND REGULAR SESSION

# HOUSE BILL NO. 2050

99TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE AUSTIN.

5753H.011

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To repeal section 135.341, RSMo, and to enact in lieu thereof one new section relating to the champion for children tax credit.

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

Section A. Section 135.341, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.341, to read as follows:

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

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

(2) "Child advocacy centers", the regional child assessment centers listed in subsection 2 of section 210.001, **including an association based in this state, affiliated with a national association, and organized to provide support to entities listed in subsection 2 of section 210.001;**

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

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

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

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

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.

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

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

21 2. For all tax years beginning on or after January 1, 2013, a tax credit may be claimed  
22 in an amount equal to up to fifty percent of a verified contribution to a qualified agency and shall  
23 be named the champion for children tax credit. The minimum amount of any tax credit issued  
24 shall not be less than fifty dollars and shall be applied to taxes due under chapter 143, excluding  
25 sections 143.191 to 143.265. A contribution verification shall be issued to the taxpayer by the  
26 agency receiving the contribution. Such contribution verification shall include the taxpayer's  
27 name, Social Security number, amount of tax credit, amount of contribution, the name and  
28 address of the agency receiving the credit, and the date the contribution was made. The tax credit  
29 provided under this subsection shall be initially filed for the year in which the verified  
30 contribution is made.

31 3. The cumulative amount of the tax credits redeemed shall not exceed one million **five**  
32 **hundred thousand** dollars in any tax year. The amount available shall be equally divided  
33 among the three qualified agencies: CASA, child advocacy centers, or crisis care centers, to be  
34 used towards tax credits issued. In the event tax credits claimed under one agency do not total  
35 the allocated amount for that agency, the unused portion for that agency will be made available  
36 to the remaining agencies equally. In the event the total amount of tax credits claimed for any  
37 one agency exceeds the amount available for that agency, the amount redeemed shall and will  
38 be apportioned equally to all eligible taxpayers claiming the credit under that agency.

39 4. Prior to December thirty-first of each year, each qualified agency shall apply to the  
40 department of social services in order to verify their qualified agency status. Upon a  
41 determination that the agency is eligible to be a qualified agency, the department of social  
42 services shall provide a letter of eligibility to such agency. No later than February first of each  
43 year, the department of social services shall provide a list of qualified agencies to the department  
44 of revenue. All tax credit applications to claim the champion for children tax credit shall be filed  
45 between July first and April fifteenth of each fiscal year. A taxpayer shall apply for the  
46 champion for children tax credit by attaching a copy of the contribution verification provided by  
47 a qualified agency to such taxpayer's income tax return.

48 5. Any amount of tax credit which exceeds the tax due or which is applied for and  
49 otherwise eligible for issuance but not issued shall not be refunded but may be carried over to  
50 any subsequent taxable year, not to exceed a total of five years.

51 6. Tax credits may be assigned, transferred or sold.

52 7. (1) In the event a credit denial, due to lack of available funds, causes a balance-due  
53 notice to be generated by the department of revenue, or any other redeeming agency, the taxpayer

54 will not be held liable for any penalty or interest, provided the balance is paid, or approved  
55 payment arrangements have been made, within sixty days from the notice of denial.

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

58 8. The department may promulgate such rules or regulations as are necessary to  
59 administer the provisions of this section. Any rule or portion of a rule, as that term is defined  
60 in section 536.010, that is created under the authority delegated in this section shall become  
61 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
62 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the  
63 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
64 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
65 rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid  
66 and void.

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

68 (1) The program authorized under this section shall be reauthorized as of March 29,  
69 2013, and shall expire on December 31, ~~2019~~ **2025**, unless reauthorized by the general  
70 assembly; and

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

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

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

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