

# SENATE BILL NO. 1233

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROBERTS.

5788S.01I

ADRIANE D. CROUSE, Secretary

## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for contributions made to refugee resource centers.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.610, to read as follows:

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

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

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

(3) "Refugee", an individual or family who is unable or unwilling to return to their country of origin owing to a well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group, or political opinion;

(4) "Refugee resource center", a nonresidential facility located in this state:

(a) Established and operating primarily to provide assistance to refugees through access to job training, healthcare, housing, counseling, material support, and other similar services or by offering services as described under

18 section 161.227, to encourage and assist such refugees in  
19 their adjustments to their new lives in this state;

20 (b) Which provides direct client services at the  
21 facility, as opposed to merely providing counseling or  
22 referral services by telephone;

23 (c) Which provides its services at no cost to its  
24 clients; and

25 (d) Which is exempt from income taxation pursuant to  
26 the Internal Revenue Code of 1986, as amended;

27 (4) "State tax liability", in the case of a business  
28 taxpayer, any liability incurred by such taxpayer pursuant  
29 to the provisions of chapters 143 or 148, excluding sections  
30 143.191 to 143.265 and related provisions, and in the case  
31 of an individual taxpayer, any liability incurred by such  
32 taxpayer pursuant to the provisions of chapter 143,  
33 excluding sections 143.191 to 143.265 and related provisions;

34 (5) "Taxpayer", a person, firm, a partner in a firm,  
35 corporation, or a shareholder in an S corporation doing  
36 business in the state of Missouri and subject to the state  
37 income tax imposed by the provisions of chapter 143, or an  
38 insurance company paying an annual tax on its gross premium  
39 receipts in this state, or other financial institution  
40 paying taxes to the state of Missouri or any political  
41 subdivision of this state pursuant to the provisions of  
42 chapter 148, or an individual subject to the state income  
43 tax imposed by the provisions of chapter 143, or any  
44 charitable organization which is exempt from federal income  
45 tax and whose Missouri unrelated business taxable income, if  
46 any, would be subject to the state income tax imposed under  
47 chapter 143.

48 2. For all tax years beginning on or after January 1,  
49 2022, any taxpayer making a contribution to a refugee

50 resource center on or after January 1, 2022, shall be  
51 eligible to claim a tax credit against the taxpayer's state  
52 tax liability in an amount equal to fifty percent of the  
53 amount such taxpayer contributed to a refugee resource  
54 center.

55 3. The amount of the tax credit claimed shall not  
56 exceed the amount of the taxpayer's state tax liability for  
57 the tax year for which the credit is claimed, and such  
58 taxpayer shall not be allowed to claim a tax credit in  
59 excess of ten thousand dollars per tax year. However, any  
60 tax credit that cannot be claimed in the tax year the  
61 contribution was made may be carried over only to the next  
62 succeeding tax year. No tax credit issued under this  
63 section shall be assigned, transferred, or sold.

64 4. Except for any excess credit which is carried over  
65 pursuant to subsection 3 of this section, a taxpayer shall  
66 not be allowed to claim a tax credit unless the total amount  
67 of such taxpayer's contribution or contributions to a  
68 refugee resource center or centers in such taxpayer's tax  
69 year has a value of at least one hundred dollars.

70 5. The director shall determine, at least annually,  
71 which facilities in this state may be classified as refugee  
72 resource centers. The director may require of a facility  
73 seeking to be classified as a refugee resource center  
74 whatever information which is reasonably necessary to make  
75 such a determination. The director shall classify a  
76 facility as a refugee resource center if such facility meets  
77 the definition set forth in subsection 1 of this section.

78 6. The director shall establish a procedure by which a  
79 taxpayer can determine if a facility has been classified as  
80 a refugee resource center. Refugee resource centers shall  
81 be permitted to decline a contribution from a taxpayer.

82           7. Each refugee resource center shall provide  
83 information to the director concerning the identity of each  
84 taxpayer making a contribution to the refugee resource  
85 center who is claiming a tax credit pursuant to this section  
86 and the amount of the contribution. The director shall  
87 provide the information to the director of revenue. The  
88 director shall be subject to the confidentiality and penalty  
89 provisions of section 32.057 relating to the disclosure of  
90 tax information.

91           8. The total amount of tax credits that may be  
92 authorized pursuant to this section in any fiscal year shall  
93 not exceed ten million dollars.

94           9. The provisions of section 23.253 shall not apply to  
95 this section.

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