

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NOS. 632 & 675**  
**99TH GENERAL ASSEMBLY**

5125H.04C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 33.543, 67.3000, 67.3005, 135.090, 135.341, 135.562, 135.600, 135.630, 135.647, and 144.011, RSMo, and to enact in lieu thereof eleven new sections relating to taxation, with a contingent effective date for a certain section.

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

Section A. Sections 33.543, 67.3000, 67.3005, 135.090, 135.341, 135.562, 135.600, 2 135.630, 135.647, and 144.011, RSMo, are repealed and eleven new sections enacted in lieu 3 thereof, to be known as sections 33.543, 67.3000, 67.3005, 135.090, 135.341, 135.562, 135.600, 4 135.621, 135.630, 135.647, and 144.011, to read as follows:

33.543. **1.** There is hereby created in the state treasury the "General Revenue Fund".  
2 All moneys received by this state shall be deposited in the state treasury to the credit of the  
3 general revenue fund, unless required by statute or constitutional provision to be deposited in  
4 some other specifically named fund.

**2. Notwithstanding any other provisions of law to the contrary, no moneys held in**  
6 **the general revenue fund shall be expended or appropriated for the construction,**  
7 **maintenance, promotion, or operation of a professional sports stadium or facility including,**  
8 **but not limited to, a professional auto racing, baseball, basketball, football, hockey, or**  
9 **soccer facility. Any statute authorizing the use of the general revenue fund for bond**  
10 **financing or other appropriations contrary to this subsection and passed prior to the**  
11 **effective date of this section is null and void. However, this section shall not be interpreted**  
12 **to prohibit bond funding authorized under the Constitution of Missouri, including bond**  
13 **funds that were established by vote of the people as amendments to the Constitution of**  
14 **Missouri.**

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.

15           **3. After the effective date of this statute, no political subdivision of this state shall**  
16 **expend or appropriate public funds for the construction, maintenance, promotion, or**  
17 **operation of a professional sports stadium or facility including, but not limited to, a**  
18 **professional auto racing, baseball, basketball, football, hockey, or soccer facility unless the**  
19 **voters of such political subdivision authorize the funding or bond issuance by popular vote.**  
20 **The ballot language approving such funding or bond issuance shall specifically describe**  
21 **the proposed sports stadium or facility in such a way that the funding or bond issuance**  
22 **could not be used for any other facility.**

23           **4. The provisions of subsections 2 and 3 of this section shall become effective**  
24 **immediately upon the adoption of a substantially similar measure by twenty-nine of the**  
25 **following thirty-two states and district: Alabama, Arizona, California, Colorado, Delaware,**  
26 **District of Columbia, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Louisiana,**  
27 **Maryland, Massachusetts, Michigan, Minnesota, Nevada, New Jersey, New York, North**  
28 **Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina,**  
29 **Tennessee, Texas, Utah, Virginia, Washington, and Wisconsin.**

30           **5. The satisfaction of the provisions of subsection 4 shall be determined by the**  
31 **attorney general. The attorney general shall notify the revisor of statutes when, in the**  
32 **attorney general's opinion, the requisite number of states have adopted substantially**  
33 **similar measures.**

34           **6. The ultimate question of whether the requirements of subsection 4 of this section**  
35 **are satisfied, thereby triggering the effectiveness of subsections 2 and 3 of this section, shall**  
36 **be subject to de novo judicial review, and any citizen of this state may bring an action in**  
37 **court to challenge the use of public moneys in violation of this section. If a violation is**  
38 **found, then the court shall immediately enjoin all spending in violation of this section and**  
39 **may order such restitution or other remedies as the court deems just and proper.**

40           **7. (1) It shall be against public policy for this state or any political subdivision**  
41 **thereof to pass any subsidy, tax abatement, tax credit, tax deduction, or tax exemption that**  
42 **incentivizes the construction, maintenance, promotion, or operation of a professional sports**  
43 **stadium or facility.**

44           **(2) Any enabling statute authorizing a political subdivision to issue a subsidy, tax**  
45 **abatement, tax credit, tax deduction, or tax exemption in violation of this section is**  
46 **superseded so that no such tax credits shall issue after the effective date of this section.**

47           **(3) Any statute authorizing a subsidy, tax abatement, tax credit, tax deduction, or**  
48 **tax exemption in violation of this section shall specifically cite or repeal this section of law**  
49 **and shall otherwise be interpreted as not superseding this section even if it is later in time**  
50 **or more specific in content.**

51           **(4) Nothing in this section shall be interpreted to breach any existing contract or**  
52 **inhibit bond financing and payment for any project approved prior to the effective date**  
53 **of this act.**

67.3000. 1. As used in this section and section 67.3005, the following words shall mean:

2           (1) "Active member", an organization located in the state of Missouri which solicits and  
3 services sports events, sports organizations, and other types of sports-related activities in that  
4 community;

5           (2) "Applicant" or "applicants", one or more certified sponsors, endorsing counties,  
6 endorsing municipalities, or a local organizing committee, acting individually or collectively;

7           (3) "Certified sponsor" or "certified sponsors", a nonprofit organization which is an  
8 active member of the National Association of Sports Commissions;

9           (4) "Department", the Missouri department of economic development;

10          (5) "Director", the director of revenue;

11          (6) "Eligible costs" shall include:

12           (a) Costs necessary for conducting the sporting event;

13           (b) Costs relating to the preparations necessary for the conduct of the sporting event; and

14           (c) An applicant's pledged obligations to the site selection organization as evidenced by  
15 the support contract for the sporting event **including, but not limited to, bid fees and financial**  
16 **guarantees.**

17

18 "Eligible costs" shall not include any cost associated with the rehabilitation or construction of  
19 any facilities used to host the sporting event or direct payments to a for-profit site selection  
20 organization, but may include costs associated with the retrofitting of a facility necessary to  
21 accommodate the sporting event;

22          (7) "Eligible donation", donations received, by a certified sponsor or local organizing  
23 committee, from a taxpayer that may include cash, publicly traded stocks and bonds, and real  
24 estate that will be valued and documented according to rules promulgated by the department.  
25 Such donations shall be used solely to provide funding to attract sporting events to this state;

26          (8) "Endorsing municipality" or "endorsing municipalities", any city, town, incorporated  
27 village, or county that contains a site selected by a site selection organization for one or more  
28 sporting events;

29          (9) "Joinder agreement", an agreement entered into by one or more applicants, acting  
30 individually or collectively, and a site selection organization setting out representations and  
31 assurances by each applicant in connection with the selection of a site in this state for the  
32 location of a sporting event;

33 (10) "Joinder undertaking", an agreement entered into by one or more applicants, acting  
34 individually or collectively, and a site selection organization that each applicant will execute a  
35 joinder agreement in the event that the site selection organization selects a site in this state for  
36 a sporting event;

37 (11) "Local organizing committee", a nonprofit corporation or its successor in interest  
38 that:

39 (a) Has been authorized by one or more certified sponsors, endorsing municipalities, or  
40 endorsing counties, acting individually or collectively, to pursue an application and bid on its or  
41 the applicant's behalf to a site selection organization for selection as the host of one or more  
42 sporting events; or

43 (b) With the authorization of one or more certified sponsors, endorsing municipalities,  
44 or endorsing counties, acting individually or collectively, executes an agreement with a site  
45 selection organization regarding a bid to host one or more sporting events;

46 (12) "Site selection organization", the National Collegiate Athletic Association (NCAA);  
47 an NCAA member conference, university, or institution; the National Association of  
48 Intercollegiate Athletics (NAIA); the United States Olympic Committee (USOC); a national  
49 governing body (NGB) or international federation of a sport recognized by the USOC; the United  
50 States Golf Association (USGA); the United States Tennis Association (USTA); the Amateur  
51 ~~[Softball Association of America (ASA)]~~ **Athletic Union (AAU); the National Christian**  
52 **College Athletic Association (NCCAA); the National Junior College Athletic Association**  
53 **(NJCAA); the United States Sports Specialty Association (USSSA); any rights holder**  
54 **member of the National Association of Sports Commissions (NASC);** other major regional,  
55 national, and international sports associations, and amateur organizations that promote, organize,  
56 or administer sporting games or competitions; or other major regional, national, and international  
57 organizations that promote or organize sporting events;

58 (13) "Sporting event" or "sporting events", an amateur, **collegiate**, or Olympic sporting  
59 event that is competitively bid or is awarded by a site selection organization;

60 (14) "Support contract" or "support contracts", an event award notification, joinder  
61 undertaking, joinder agreement, or contract executed by an applicant and a site selection  
62 organization;

63 (15) "Tax credit" or "tax credits", a credit or credits issued by the department against the  
64 tax otherwise due under chapter 143 or 148, excluding withholding tax imposed under sections  
65 143.191 to 143.265;

66 (16) "Taxpayer", any of the following individuals or entities who make an eligible  
67 donation:

68 (a) A person, firm, partner in a firm, corporation, or a shareholder in an S corporation  
69 doing business in the state of Missouri and subject to the state income tax imposed under chapter  
70 143;

71 (b) A corporation subject to the annual corporation franchise tax imposed under chapter  
72 147;

73 (c) An insurance company paying an annual tax on its gross premium receipts in this  
74 state;

75 (d) Any other financial institution paying taxes to the state of Missouri or any political  
76 subdivision of this state under chapter 148;

77 (e) An individual subject to the state income tax imposed under chapter 143;

78 (f) Any charitable organization which is exempt from federal income tax and whose  
79 Missouri unrelated business taxable income, if any, would be subject to the state income tax  
80 imposed under chapter 143.

81 2. An applicant may submit a copy of a support contract for a sporting event to the  
82 department. Within sixty days of receipt of the sporting event support contract, the department  
83 may review the applicant's support contract and certify such support contract if it complies with  
84 the requirements of this section. Upon certification of the support contract by the department,  
85 the applicant may be authorized to receive the tax credit under subsection 4 of this section.

86 3. No more than ~~thirty~~ **ninety** days following the conclusion of the sporting event, the  
87 applicant shall submit eligible costs and documentation of the costs evidenced by receipts, paid  
88 invoices, **event settlements**, or other documentation in a manner prescribed by the department.  
89 **Eligible costs may be paid by the applicant or an entity cohosting the event with the**  
90 **applicant.**

91 4. **(1)** No later than seven days following the conclusion of the sporting event, the  
92 department, in consultation with the director, ~~may~~ **shall** determine the total number of tickets  
93 sold at face value for such event **or, if such event was participant-based and did not sell**  
94 **admission tickets, the total number of paid participant registrations.**

95 **(2)** No later than sixty days following the receipt of eligible costs and documentation of  
96 such costs from the applicant as required in subsection 3 of this section, the department ~~may~~  
97 **shall, except for the limitations under subsection 5 of this section,** issue a refundable tax  
98 credit to the applicant for the ~~lesser~~ **least** of:

99 **(a)** One hundred percent of eligible costs incurred by the applicant ~~or~~ ;

100 **(b)** An amount equal to five dollars for every admission ticket sold to such event; **or**

101 **(c)** **An amount equal to ten dollars for every paid participant registration if such**  
102 **event was participant-based and did not sell admission tickets.**

103

104 **The calculations under paragraphs (b) and (c) of this subdivision shall use the actual**  
105 **number of tickets sold or registrations paid, not an estimated amount.**

106 (3) Tax credits authorized by this section may be claimed against taxes imposed by  
107 chapters 143 and 148 and shall be claimed within one year of the close of the ~~[taxable]~~ tax year  
108 for which the credits were issued. Tax credits authorized by this section may be transferred, sold,  
109 or assigned by filing a notarized endorsement thereof with the department that names the  
110 transferee, the amount of tax credit transferred, and the value received for the credit, as well as  
111 any other information reasonably requested by the department.

112 5. In no event shall the amount of tax credits issued by the department under subsection  
113 4 of this section exceed three million dollars in any fiscal year. **For all events located within**  
114 **the following counties or city, the total amount of tax credits issued shall not exceed two**  
115 **million seven hundred thousand dollars in any fiscal year:**

116 (1) **A county with a charter form of government and with more than six hundred**  
117 **thousand inhabitants; or**

118 (2) **A city not within a county.**

119 6. An applicant shall provide any information necessary as determined by the department  
120 for the department and the director to fulfill the duties required by this section. At any time upon  
121 the request of the state of Missouri, a certified sponsor shall subject itself to an audit conducted  
122 by the state.

123 7. This section shall not be construed as creating or requiring a state guarantee of  
124 obligations imposed on an endorsing municipality under a support contract or any other  
125 agreement relating to hosting one or more sporting events in this state.

126 8. The department shall only certify an applicant's support contract for a sporting event  
127 in which the site selection organization has yet to select a location for the sporting event as of  
128 December 1, 2012. No support contract shall be certified unless the site selection organization  
129 has chosen to use a location in this state from competitive bids, at least one of which was a bid  
130 for a location outside of this state, **except that competitive bids shall not be required for any**  
131 **previously awarded event whose site selection organization extends its contractual**  
132 **agreement with the event's certified sponsor or for any post-season collegiate football game**  
133 **or other neutral-site game with at least one out-of-state team.** Support contracts shall not be  
134 certified by the department after August 28, [2019] 2030, provided that the support contracts may  
135 be certified on or prior to August 28, [2019] 2030, for sporting events that will be held after such  
136 date.

137 9. The department may promulgate rules as necessary to implement the provisions of this  
138 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
139 under the authority delegated in this section shall become effective only if it complies with and

140 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section  
141 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
142 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule  
143 are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
144 proposed or adopted after August 28, 2013, shall be invalid and void.

67.3005. 1. For all ~~taxable~~ tax years beginning on or after January 1, 2013, any  
2 taxpayer shall be allowed a credit against the taxes otherwise due under chapter 143, 147, or 148,  
3 excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty  
4 percent of the amount of an eligible donation, subject to the restrictions in this section. The  
5 amount of the tax credit claimed shall not exceed the amount of the taxpayer's state income tax  
6 liability in the tax year for which the credit is claimed. Any amount of credit that the taxpayer  
7 is prohibited by this section from claiming in a tax year shall not be refundable, but may be  
8 carried forward to any of the taxpayer's two subsequent ~~taxable~~ tax years.

9 2. To claim the credit authorized in this section, a certified sponsor or local organizing  
10 committee shall submit to the department an application for the tax credit authorized by this  
11 section on behalf of taxpayers. The department shall verify that the applicant has submitted the  
12 following items accurately and completely:

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

14 (2) A statement attesting to the eligible donation received, which shall include the name  
15 and taxpayer identification number of the individual making the eligible donation, the amount  
16 of the eligible donation, and the date the eligible donation was received; and

17 (3) Payment from the certified sponsor or local organizing committee equal to the value  
18 of the tax credit for which application is made.

19

20 If the certified sponsor or local organizing committee applying for the tax credit meets all criteria  
21 required by this subsection, the department shall issue a certificate in the appropriate amount.

22 3. Tax credits issued under this section may be assigned, transferred, sold, or otherwise  
23 conveyed, and the new owner of the tax credit shall have the same rights in the credit as the  
24 taxpayer. Whenever a certificate is assigned, transferred, sold, or otherwise conveyed, a  
25 notarized endorsement shall be filed with the department specifying the name and address of the  
26 new owner of the tax credit or the value of the credit. In no event shall the amount of tax credits  
27 issued by the department under this section exceed ten million dollars in any fiscal year.

28 4. The department shall promulgate rules to implement the provisions of this section.  
29 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
30 authority delegated in this section shall become effective only if it complies with and is subject  
31 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and

32 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
33 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
34 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
35 or adopted after August 28, 2013, shall be invalid and void.

36 5. Under section 23.253 of the Missouri sunset act:

37 (1) The provisions of the new program authorized under section 67.3000 and under this  
38 section shall automatically sunset ~~[six]~~ **twelve** years after August 28, ~~[2013]~~ **2018**, unless  
39 reauthorized by an act of the general assembly; and

40 (2) If such program is reauthorized, the program authorized under section 67.3000 and  
41 under this section shall automatically sunset twelve years after the effective date of the  
42 reauthorization of these sections; and

43 (3) Section 67.3000 and this section shall terminate on September first of the calendar  
44 year immediately following the calendar year in which the program authorized under these  
45 sections is sunset.

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

2 (1) "Homestead", the dwelling in Missouri owned by the surviving spouse and not  
3 exceeding five acres of land surrounding it as is reasonably necessary for use of the dwelling as  
4 a home. As used in this section, "homestead" shall not include any dwelling which is occupied  
5 by more than two families;

6 (2) "Public safety officer", any firefighter, police officer, capitol police officer, parole  
7 officer, probation officer, correctional employee, water patrol officer, park ranger, conservation  
8 officer, commercial motor enforcement officer, emergency medical technician, first responder,  
9 or highway patrolman employed by the state of Missouri or a political subdivision thereof who  
10 is killed in the line of duty, unless the death was the result of the officer's own misconduct or  
11 abuse of alcohol or drugs;

12 (3) "Surviving spouse", a spouse, who has not remarried, of a public safety officer.

13 2. For all tax years beginning on or after January 1, 2008, a surviving spouse shall be  
14 allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax  
15 imposed by sections 143.191 to 143.265, in an amount equal to the total amount of the property  
16 taxes on the surviving spouse's homestead paid during the tax year for which the credit is  
17 claimed. A surviving spouse may claim the credit authorized under this section for each tax year  
18 beginning the year of death of the public safety officer spouse until the tax year in which the  
19 surviving spouse remarries. No credit shall be allowed for the tax year in which the surviving  
20 spouse remarries. If the amount allowable as a credit exceeds the income tax reduced by other  
21 credits, then the excess shall be considered an overpayment of the income tax.



22           3. The department of revenue shall promulgate rules to implement the provisions of this  
23 section.

24           4. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
25 under the authority delegated in this section shall become effective only if it complies with and  
26 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section  
27 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
28 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule  
29 are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
30 proposed or adopted after August 28, 2007, shall be invalid and void.

31           5. Pursuant to section 23.253 of the Missouri sunset act:

32           (1) The program authorized under this section shall expire on December 31, ~~[2019]~~  
33 **2024**, unless reauthorized by the general assembly; and

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

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

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

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

6           (2) "Child advocacy centers", the regional child assessment centers listed in subsection  
7 2 of section 210.001, **including an association based in this state, affiliated with a national**  
8 **association, and organized to provide support to entities listed in subsection 2 of section**  
9 **210.001;**

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

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

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

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

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  
32 dollars ~~[in any tax year]~~ **for all fiscal years ending on or before June 30, 2019, and one**  
33 **million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2019.**  
34 The amount available shall be equally divided among the three qualified agencies: CASA, child  
35 advocacy centers, or crisis care centers, to be used towards tax credits issued. In the event tax  
36 credits claimed under one agency do not total the allocated amount for that agency, the unused  
37 portion for that agency will be made available to the remaining agencies equally. In the event  
38 the total amount of tax credits claimed for any one agency exceeds the amount available for that  
39 agency, the amount redeemed shall ~~[and will]~~ be apportioned equally to all eligible taxpayers  
40 claiming the credit under that agency.

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

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

53 6. Tax credits ~~[may]~~ **shall not** be assigned, transferred or sold.

54           7. (1) In the event a credit denial, due to lack of available funds, causes a balance-due  
55 notice to be generated by the department of revenue, or any other redeeming agency, the taxpayer  
56 will not be held liable for any penalty or interest, provided the balance is paid, or approved  
57 payment arrangements have been made, within sixty days from the notice of denial.

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

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

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

70           (1) The program authorized under this section shall be reauthorized as of ~~[March 29,~~  
71 ~~2013]~~ **December 31, 2019**, and shall expire on December 31, ~~[2019]~~ **2024**, unless reauthorized  
72 by the general assembly; and

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

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

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

135.562. 1. If any taxpayer with a federal adjusted gross income of thirty thousand  
2 dollars or less incurs costs for the purpose of making all or any portion of such taxpayer's  
3 principal dwelling accessible to an individual with a disability who permanently resides with the  
4 taxpayer, such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax  
5 liability in an amount equal to the lesser of one hundred percent of such costs or two thousand  
6 five hundred dollars per taxpayer, per tax year.

7           2. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars  
8 but less than sixty thousand dollars who incurs costs for the purpose of making all or any portion  
9 of such taxpayer's principal dwelling accessible to an individual with a disability who  
10 permanently resides with the taxpayer shall receive a tax credit against such taxpayer's Missouri

11 income tax liability in an amount equal to the lesser of fifty percent of such costs or two thousand  
12 five hundred dollars per taxpayer per tax year. No taxpayer shall be eligible to receive tax credits  
13 under this section in any tax year immediately following a tax year in which such taxpayer  
14 received tax credits under the provisions of this section.

15 3. Tax credits issued pursuant to this section may be refundable in an amount not to  
16 exceed two thousand five hundred dollars per tax year.

17 4. Eligible costs for which the credit may be claimed include:

18 (1) Constructing entrance or exit ramps;

19 (2) Widening exterior or interior doorways;

20 (3) Widening hallways;

21 (4) Installing handrails or grab bars;

22 (5) Moving electrical outlets and switches;

23 (6) Installing stairway lifts;

24 (7) Installing or modifying fire alarms, smoke detectors, and other alerting systems;

25 (8) Modifying hardware of doors; or

26 (9) Modifying bathrooms.

27 5. The tax credits allowed, including the maximum amount that may be claimed,  
28 pursuant to this section shall be reduced by an amount sufficient to offset any amount of such  
29 costs a taxpayer has already deducted from such taxpayer's federal adjusted gross income or to  
30 the extent such taxpayer has applied any other state or federal income tax credit to such costs.

31 6. A taxpayer shall claim a credit allowed by this section in the same taxable year as the  
32 credit is issued, and at the time such taxpayer files his or her Missouri income tax return;  
33 provided that such return is timely filed.

34 7. The department may, in consultation with the department of social services,  
35 promulgate such rules or regulations as are necessary to administer the provisions of this section.  
36 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
37 authority delegated in this section shall become effective only if it complies with and is subject  
38 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
39 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
40 to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are  
41 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
42 or adopted after August 28, 2007, shall be invalid and void.

43 8. The provisions of this section shall apply to all tax years beginning on or after January  
44 1, 2008.

45 9. The provisions of this section shall expire December 31, ~~2019~~ **2024**, unless  
46 reauthorized by the general assembly. This section shall terminate on September first of the

47 calendar year immediately following the calendar year in which the program authorized under  
48 this section is sunset. The provisions of this subsection shall not be construed to limit or in any  
49 way impair the department's ability to redeem tax credits authorized on or before the date the  
50 program authorized under this section expires or a taxpayer's ability to redeem such tax credits.

51 10. In no event shall the aggregate amount of all tax credits allowed pursuant to this  
52 section exceed one hundred thousand dollars in any given fiscal year. The tax credits issued  
53 pursuant to this section shall be on a first-come, first-served filing basis.

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

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

4 (2) "Maternity home", a residential facility located in this state:

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

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

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

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

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

17 (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S  
18 corporation doing business in the state of Missouri and subject to the state income tax imposed  
19 by the provisions of chapter 143, including any charitable organization which is exempt from  
20 federal income tax and whose Missouri unrelated business taxable income, if any, would be  
21 subject to the state income tax imposed under chapter 143, or a corporation subject to the annual  
22 corporation franchise tax imposed by the provisions of chapter 147, or an insurance company  
23 paying an annual tax on its gross premium receipts in this state, or other financial institution  
24 paying taxes to the state of Missouri or any political subdivision of this state pursuant to the  
25 provisions of chapter 148, or an express company which pays an annual tax on its gross receipts  
26 in this state pursuant to chapter 153, or an individual subject to the state income tax imposed by  
27 the provisions of chapter 143.

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

31           3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
32 state tax liability for the ~~[taxable]~~ tax year that the credit is claimed, and such taxpayer shall not  
33 be allowed to claim a tax credit in excess of fifty thousand dollars per ~~[taxable]~~ tax year.  
34 However, any tax credit that cannot be claimed in the ~~[taxable]~~ tax year the contribution was  
35 made may be carried over **only** to the next ~~[four]~~ succeeding ~~[taxable years until the full credit~~  
36 ~~has been claimed]~~ tax year. **No tax credit issued under this section shall be assigned,**  
37 **transferred, or sold.**

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

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

48           6. The director of the department of social services shall establish a procedure by which  
49 a taxpayer can determine if a facility has been classified as a maternity home, and by which such  
50 taxpayer can then contribute to such maternity home and claim a tax credit. Maternity homes  
51 shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax  
52 credits which may be claimed by all the taxpayers contributing to maternity homes in any one  
53 fiscal year shall not exceed two million dollars for all fiscal years ending on or before June 30,  
54 2014, and two million five hundred thousand dollars for all fiscal years beginning on or after July  
55 1, 2014, **and ending on or before June 30, 2019, and three million five hundred thousand**  
56 **dollars for all fiscal years beginning on or after July 1, 2019.**

57           7. The director of the department of social services shall establish a procedure by which,  
58 from the beginning of the fiscal year until some point in time later in the fiscal year to be  
59 determined by the director of the department of social services, the cumulative amount of tax  
60 credits are equally apportioned among all facilities classified as maternity homes. If a maternity  
61 home fails to use all, or some percentage to be determined by the director of the department of  
62 social services, of its apportioned tax credits during this predetermined period of time, the  
63 director of the department of social services may reapportion these unused tax credits to those

64 maternity homes that have used all, or some percentage to be determined by the director of the  
65 department of social services, of their apportioned tax credits during this predetermined period  
66 of time. The director of the department of social services may establish more than one period  
67 of time and reapportion more than once during each fiscal year. To the maximum extent  
68 possible, the director of the department of social services shall establish the procedure described  
69 in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits  
70 possible up to the cumulative amount of tax credits available for the fiscal year.

71 8. This section shall become effective January 1, 2000, and shall apply to all tax years  
72 after December 31, 1999, **until sunset.** [~~No tax credits shall be issued under this section after~~  
73 ~~June 30, 2020.~~]

74 **9. Under section 23.253 of the Missouri sunset act:**

75 **(1) The provisions of the program authorized under this section shall automatically**  
76 **sunset on December thirty-first six years after the effective date of this subsection unless**  
77 **reauthorized by an act of the general assembly;**

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

81 **(3) This section shall terminate on September first of the calendar year immediately**  
82 **following the calendar year in which the program authorized under this section is sunset;**  
83 **and**

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

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

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

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

5 **(3) "Diaper bank", a nonprofit entity located in this state established and operating**  
6 **primarily for the purpose of collecting or purchasing disposable diapers or other hygiene**  
7 **products for infants, children, or incontinent adults and that regularly distributes such**  
8 **diapers or other hygiene products through two or more schools, health care facilities,**  
9 **governmental agencies, or other nonprofit entities for eventual distribution to individuals**  
10 **free of charge;**

11           **(4) "Tax credit", a credit against the tax otherwise due under chapter 143,**  
12 **excluding withholding tax imposed under sections 143.191 to 143.265, or otherwise due**  
13 **under chapter 148 or 153;**

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

23           **2. For all tax years beginning on or after July 1, 2019, a taxpayer shall be allowed**  
24 **to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty**  
25 **percent of the amount of such taxpayer's contributions to a diaper bank.**

26           **3. The amount of the tax credit claimed shall not exceed the amount of the**  
27 **taxpayer's state tax liability for the tax year for which the credit is claimed, and such**  
28 **taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per**  
29 **tax year. However, any tax credit that cannot be claimed in the tax year the contribution**  
30 **was made may be carried over only to the next succeeding tax year. No tax credit issued**  
31 **under this section shall be assigned, transferred, or sold.**

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

36           **5. The department shall determine, at least annually, which entities in this state**  
37 **qualify as diaper banks. The department may require of an entity seeking to be classified**  
38 **as a diaper bank any information which is reasonably necessary to make such a**  
39 **determination. The department shall classify an entity as a diaper bank if such entity**  
40 **satisfies the definition under subsection 1 of this section.**

41           **6. The department shall establish a procedure by which a taxpayer can determine**  
42 **if an entity has been classified as a diaper bank.**

43           **7. Diaper banks may decline a contribution from a taxpayer.**

44           **8. The cumulative amount of tax credits that may be claimed by all the taxpayers**  
45 **contributing to diaper banks in any one fiscal year shall not exceed five hundred thousand**  
46 **dollars. Tax credits shall be issued in the order contributions are received. If the amount**



47 of tax credits redeemed in a tax year is less than five hundred thousand dollars, the  
48 difference shall be added to the cumulative limit created under this subsection for the next  
49 fiscal year and carried over to subsequent fiscal years until claimed.

50 9. The department shall establish a procedure by which, from the beginning of the  
51 fiscal year until some point in time later in the fiscal year to be determined by the  
52 department, the cumulative amount of tax credits are equally apportioned among all  
53 entities classified as diaper banks. If a diaper bank fails to use all, or some percentage to  
54 be determined by the department, of its apportioned tax credits during this predetermined  
55 period of time, the department may reapportion such unused tax credits to diaper banks  
56 that have used all, or some percentage to be determined by the department, of their  
57 apportioned tax credits during this predetermined period of time. The department may  
58 establish multiple periods each fiscal year and reapportion accordingly. To the maximum  
59 extent possible, the department shall establish the procedure described under this  
60 subsection in such a manner as to ensure that taxpayers can claim as many of the tax  
61 credits as possible, up to the cumulative limit created under subsection 8 of this section.

62 10. Each diaper bank shall provide information to the department concerning the  
63 identity of each taxpayer making a contribution and the amount of the contribution. The  
64 department shall provide the information to the department of revenue. The department  
65 shall be subject to the confidentiality and penalty provisions of section 32.057 relating to  
66 the disclosure of tax information.

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

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

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

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

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

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

- 2 (1) "Contribution", a donation of cash, stock, bonds, or other marketable securities, or  
3 real property;
- 4 (2) "Director", the director of the department of social services;
- 5 (3) "Pregnancy resource center", a nonresidential facility located in this state:
- 6 (a) Established and operating primarily to provide assistance to women with crisis  
7 pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and  
8 material support, and other similar services to encourage and assist such women in carrying their  
9 pregnancies to term; and
- 10 (b) Where childbirths are not performed; and
- 11 (c) Which does not perform, induce, or refer for abortions and which does not hold itself  
12 out as performing, inducing, or referring for abortions; and
- 13 (d) Which provides direct client services at the facility, as opposed to merely providing  
14 counseling or referral services by telephone; and
- 15 (e) Which provides its services at no cost to its clients; and
- 16 (f) When providing medical services, such medical services must be performed in  
17 accordance with Missouri statute; and
- 18 (g) Which is exempt from income taxation pursuant to the Internal Revenue Code of  
19 1986, as amended;
- 20 (4) "State tax liability", in the case of a business taxpayer, any liability incurred by such  
21 taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, excluding sections  
22 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability  
23 incurred by such taxpayer pursuant to the provisions of chapter 143, excluding sections 143.191  
24 to 143.265 and related provisions;
- 25 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S  
26 corporation doing business in the state of Missouri and subject to the state income tax imposed  
27 by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax  
28 imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its  
29 gross premium receipts in this state, or other financial institution paying taxes to the state of  
30 Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or  
31 an express company which pays an annual tax on its gross receipts in this state pursuant to  
32 chapter 153, or an individual subject to the state income tax imposed by the provisions of chapter  
33 143, or any charitable organization which is exempt from federal income tax and whose Missouri  
34 unrelated business taxable income, if any, would be subject to the state income tax imposed  
35 under chapter 143.
- 36 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center  
37 made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

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

41 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
42 state tax liability for the ~~[taxable]~~ tax year for which the credit is claimed, and such taxpayer  
43 shall not be allowed to claim a tax credit in excess of fifty thousand dollars per ~~[taxable]~~ tax  
44 year. However, any tax credit that cannot be claimed in the ~~[taxable]~~ tax year the contribution  
45 was made may be carried over **only** to the next ~~[four]~~ succeeding ~~[taxable years until the full~~  
46 ~~credit has been claimed]~~ tax year. **No tax credit issued under this section shall be assigned,**  
47 **transferred, or sold.**

48 4. Except for any excess credit which is carried over pursuant to subsection 3 of this  
49 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such  
50 taxpayer's contribution or contributions to a pregnancy resource center or centers in such  
51 taxpayer's ~~[taxable]~~ tax year has a value of at least one hundred dollars.

52 5. The director shall determine, at least annually, which facilities in this state may be  
53 classified as pregnancy resource centers. The director may require of a facility seeking to be  
54 classified as a pregnancy resource center whatever information which is reasonably necessary  
55 to make such a determination. The director shall classify a facility as a pregnancy resource  
56 center if such facility meets the definition set forth in subsection 1 of this section.

57 6. The director shall establish a procedure by which a taxpayer can determine if a facility  
58 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted  
59 to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be  
60 claimed by all the taxpayers contributing to pregnancy resource centers in any one fiscal year  
61 shall not exceed two million dollars for all fiscal years ending on or before June 30, 2014, and  
62 two million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014,  
63 **and ending on or before June 30, 2019, and three million five hundred thousand dollars**  
64 **for all fiscal years beginning on or after July 1, 2019.** Tax credits shall be issued in the order  
65 contributions are received.

66 7. The director shall establish a procedure by which, from the beginning of the fiscal year  
67 until some point in time later in the fiscal year to be determined by the director, the cumulative  
68 amount of tax credits are equally apportioned among all facilities classified as pregnancy  
69 resource centers. If a pregnancy resource center fails to use all, or some percentage to be  
70 determined by the director, of its apportioned tax credits during this predetermined period of  
71 time, the director may reapportion these unused tax credits to those pregnancy resource centers  
72 that have used all, or some percentage to be determined by the director, of their apportioned tax  
73 credits during this predetermined period of time. The director may establish more than one

74 period of time and reapportion more than once during each fiscal year. To the maximum extent  
 75 possible, the director shall establish the procedure described in this subsection in such a manner  
 76 as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of  
 77 tax credits available for the fiscal year.

78 8. Each pregnancy resource center shall provide information to the director concerning  
 79 the identity of each taxpayer making a contribution to the pregnancy resource center who is  
 80 claiming a tax credit pursuant to this section and the amount of the contribution. The director  
 81 shall provide the information to the director of revenue. The director shall be subject to the  
 82 confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax  
 83 information.

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

85 (1) The **provisions of the** program authorized under this section shall ~~[be reauthorized~~  
 86 ~~as of March 29, 2013, and shall expire]~~ **automatically sunset** on December ~~[31, 2019,]~~ **thirty-**  
 87 **first six years after the effective date of this section** unless reauthorized by **an act of the**  
 88 general assembly; ~~[and]~~

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

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

94 ~~[(3)]~~ (4) The provisions of this subsection shall not be construed to limit or in any way  
 95 impair the department's ability to issue tax credits authorized on or before the date the program  
 96 authorized under this section expires or a taxpayer's ability to redeem such tax credits.

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

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

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

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

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

9 (a) **Exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of**  
 10 **1986, as amended; and**

11 (b) **Providing temporary living arrangements, in the area in which the taxpayer**  
 12 **claiming the tax credit under this section resides, for individuals and families who**

13 **otherwise lack a fixed, regular, and adequate nighttime residence and lack the resources**  
14 **or support networks to obtain other permanent housing;**

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

16 **(a) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of**  
17 **1986, as amended; and**

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

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

24 **2. (1) Beginning on March 29, 2013, any donation of cash or food made to a local food**  
25 **pantry on or after January 1, 2013, unless such food is donated after the food's expiration**  
26 **date, shall be eligible for tax credits as provided by this section.**

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

31 **(3) Any taxpayer who [~~donates cash or food, unless such food is donated after the food's~~**  
32 **~~expiration date, to any local food pantry~~] makes a donation that is eligible for a tax credit**  
33 **under this section shall be allowed a credit against the tax otherwise due under chapter 143,**  
34 **excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty**  
35 **percent of the value of the donations made to the extent such amounts that have been subtracted**  
36 **from federal adjusted gross income or federal taxable income are added back in the**  
37 **determination of Missouri adjusted gross income or Missouri taxable income before the credit**  
38 **can be claimed. Each taxpayer claiming a tax credit under this section shall file an affidavit with**  
39 **the income tax return verifying the amount of their contributions. The amount of the tax credit**  
40 **claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year that the**  
41 **credit is claimed[;] and shall not exceed two thousand five hundred dollars per taxpayer claiming**  
42 **the credit. Any amount of credit that the taxpayer is prohibited by this section from claiming in**  
43 **a tax year shall not be refundable, but may be carried forward to any of the taxpayer's three**  
44 **subsequent [~~taxable~~] tax years. No tax credit granted under this section shall be transferred, sold,**  
45 **or assigned. No taxpayer shall be eligible to receive a credit pursuant to this section if such**  
46 **taxpayer employs persons who are not authorized to work in the United States under federal law.**  
47 **No taxpayer shall be able to claim more than one credit under this section for a single**  
48 **donation.**

49           3. The cumulative amount of tax credits under this section which may be allocated to all  
50 taxpayers contributing to a local food pantry, **local soup kitchen, or local homeless shelter** in  
51 any one fiscal year shall not exceed one million seven hundred fifty thousand dollars. The  
52 director of revenue shall establish a procedure by which the cumulative amount of tax credits is  
53 apportioned among all taxpayers claiming the credit by April fifteenth of the fiscal year in which  
54 the tax credit is claimed. To the maximum extent possible, the director of revenue shall establish  
55 the procedure described in this subsection in such a manner as to ensure that taxpayers can claim  
56 all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

57           4. Any local food pantry, **local soup kitchen, or local homeless shelter** may accept or  
58 reject any donation of food made under this section for any reason. For purposes of this section,  
59 any donations of food accepted by a local food pantry, **local soup kitchen, or local homeless**  
60 **shelter** shall be valued at fair market value, or at wholesale value if the taxpayer making the  
61 donation of food is a retail grocery store, food broker, wholesaler, or restaurant.

62           5. The department of revenue shall promulgate rules to implement the provisions of this  
63 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
64 under the authority delegated in this section shall become effective only if it complies with and  
65 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section  
66 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
67 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule  
68 are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
69 proposed or adopted after August 28, 2007, shall be invalid and void.

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

71           (1) The program authorized under this section shall be reauthorized as of [~~March 29,~~  
72 ~~2013~~] **August 28, 2018**, and shall expire on December 31, [~~2019~~] **2024**, unless reauthorized by  
73 the general assembly; and

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

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

144.011. 1. For purposes of sections 144.010 to 144.525 and 144.600 to 144.748, and  
2 the taxes imposed thereby, the definition of "retail sale" or "sale at retail" shall not be construed  
3 to include any of the following:

4           (1) The transfer by one corporation of substantially all of its tangible personal property  
5 to another corporation pursuant to a merger or consolidation effected under the laws of the state  
6 of Missouri or any other jurisdiction;

- 7           (2) The transfer of tangible personal property incident to the liquidation or cessation of  
8 a taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except  
9 to the extent any transfer is made in the ordinary course of the taxpayer's trade or business;
- 10           (3) The transfer of tangible personal property to a corporation solely in exchange for its  
11 stock or securities;
- 12           (4) The transfer of tangible personal property to a corporation by a shareholder as a  
13 contribution to the capital of the transferee corporation;
- 14           (5) The transfer of tangible personal property to a partnership solely in exchange for a  
15 partnership interest therein;
- 16           (6) The transfer of tangible personal property by a partner as a contribution to the capital  
17 of the transferee partnership;
- 18           (7) The transfer of tangible personal property by a corporation to one or more of its  
19 shareholders as a dividend, return of capital, distribution in the partial or complete liquidation  
20 of the corporation or distribution in redemption of the shareholder's interest therein;
- 21           (8) The transfer of tangible personal property by a partnership to one or more of its  
22 partners as a current distribution, return of capital or distribution in the partial or complete  
23 liquidation of the partnership or of the partner's interest therein;
- 24           (9) The transfer of reusable containers used in connection with the sale of tangible  
25 personal property contained therein for which a deposit is required and refunded on return;
- 26           (10) The purchase by persons operating eating or food service establishments, of items  
27 of a nonreusable nature which are furnished to the customers of such establishments with or in  
28 conjunction with the retail sales of their food or beverage. Such items shall include, but not be  
29 limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum  
30 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks  
31 and toothpicks;
- 32           (11) The purchase by persons operating hotels, motels or other transient accommodation  
33 establishments, of items of a nonreusable nature which are furnished to the guests in the guests'  
34 rooms of such establishments and such items are included in the charge made for such  
35 accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and  
36 other toiletries and food or confectionery items offered to the guests without charge;
- 37           (12) The transfer of a manufactured home other than:
- 38           (a) A transfer which involves the delivery of the document known as the "Manufacturer's  
39 Statement of Origin" to a person other than a manufactured home dealer, as defined in section  
40 700.010, for purposes of allowing such person to obtain a title to the manufactured home from  
41 the department of revenue of this state or the appropriate agency or officer of any other state;

42 (b) A transfer which involves the delivery of a "Repossessed Title" to a resident of this  
43 state if the tax imposed by sections 144.010 to 144.525 was not paid on the transfer of the  
44 manufactured home described in paragraph (a) of this subdivision;

45 (c) The first transfer which occurs after December 31, 1985, if the tax imposed by  
46 sections 144.010 to 144.525 was not paid on any transfer of the same manufactured home which  
47 occurred before December 31, 1985; or

48 (13) Charges for initiation fees or dues to:

49 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or associations  
50 operating under the lodge system a substantial part of the activities of which are devoted to  
51 religious, charitable, scientific, literary, educational or fraternal purposes; ~~or~~

52 (b) Posts or organizations of past or present members of the Armed Forces of the United  
53 States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization  
54 substantially all of the members of which are past or present members of the Armed Forces of  
55 the United States or who are cadets, spouses, widows, or widowers of past or present members  
56 of the Armed Forces of the United States, no part of the net earnings of which inures to the  
57 benefit of any private shareholder or individual; or

58 (c) **Nonprofit organizations exempt from taxation under Section 501(c)(7) of the**  
59 **Internal Revenue Code of 1986, as amended.**

60 2. The assumption of liabilities of the transferor by the transferee incident to any of the  
61 transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall  
62 not disqualify the transfer from the exclusion described in this section, where such liability  
63 assumption is related to the property transferred and where the assumption does not have as its  
64 principal purpose the avoidance of Missouri sales or use tax.

Section B. The repeal and reenactment of section 33.543 shall be effective immediately  
2 following the notice to the revisor of statutes by the attorney general that the requisite number  
3 of states and districts have adopted substantially similar measures as provided under section  
4 33.543.

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