

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILLS NOS. 1278 & 1152
96TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means and Fiscal Oversight, May 10, 2012, with recommendation that the Senate Committee Substitute do pass.

4530S.06C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 135.090, 135.327, 135.535, 135.562, 135.630, 135.647, 135.800, and 135.1150, RSMo, and to enact in lieu thereof ten new sections relating to certain benevolent tax credits, with an emergency clause for a certain section.

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

Section A. Sections 135.090, 135.327, 135.535, 135.562, 135.630, 135.647, 135.800, and 135.1150, RSMo, are repealed and ten new sections enacted in lieu thereof, to be known as sections 135.090, 135.327, 135.535, 135.562, 135.630, 135.647, 135.800, 135.1150, and 135.1180, to read as follows:

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

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

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

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

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

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

26 3. The department of revenue shall promulgate rules to implement the
27 provisions of this section.

28 4. Any rule or portion of a rule, as that term is defined in section 536.010,
29 that is created under the authority delegated in this section shall become effective
30 only if it complies with and is subject to all of the provisions of chapter 536 and,
31 if applicable, section 536.028. This section and chapter 536 are nonseverable and
32 if any of the powers vested with the general assembly pursuant to chapter 536 to
33 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
35 any rule proposed or adopted after August 28, 2007, shall be invalid and void.

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

37 (1) [The provisions of the new program authorized under this section shall
38 automatically sunset six years after August 28, 2007, unless reauthorized by an
39 act of the general assembly; and

40 (2) If such program is reauthorized,] The program authorized under this
41 section shall [automatically sunset twelve years after the effective date of the
42 reauthorization of this section] **expire on December 31, 2014, unless**
43 **reauthorized by the general assembly; and**

44 [(3)] (2) This section shall terminate on September first of the calendar
45 year immediately following the calendar year in which the program authorized
46 under this section is sunset; **and**

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

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

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

7 (2) "Child advocacy centers", the regional child assessment centers listed
8 in subsection 2 of section 210.001;

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

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

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

22 2. Any person residing in this state who legally adopts a special needs
23 child on or after January 1, 1988, and before January 1, 2000, shall be eligible to
24 receive a tax credit of up to ten thousand dollars for nonrecurring adoption
25 expenses for each child adopted that may be applied to taxes due under chapter
26 143. Any business entity providing funds to an employee to enable that employee
27 to legally adopt a special needs child shall be eligible to receive a tax credit of up
28 to ten thousand dollars for nonrecurring adoption expenses for each child adopted
29 that may be applied to taxes due under such business entity's state tax liability,
30 except that only one ten thousand dollar credit is available for each special needs
31 child that is adopted.

32 3. Any person residing in this state who proceeds in good faith with the
33 adoption of a special needs child on or after January 1, 2000, shall be eligible to
34 receive a tax credit of up to ten thousand dollars for nonrecurring adoption
35 expenses for each child that may be applied to taxes due under chapter 143;
36 provided, however, that beginning on or after July 1, 2004, two million dollars of

37 the tax credits allowed shall be allocated for the adoption of special needs
38 children who are residents or wards of residents of this state at the time the
39 adoption is initiated. Any business entity providing funds to an employee to
40 enable that employee to proceed in good faith with the adoption of a special needs
41 child shall be eligible to receive a tax credit of up to ten thousand dollars for
42 nonrecurring adoption expenses for each child that may be applied to taxes due
43 under such business entity's state tax liability, except that only one ten thousand
44 dollar credit is available for each special needs child that is adopted.

45 4. Individuals and business entities may claim a tax credit for their total
46 nonrecurring adoption expenses in each year that the expenses are incurred. A
47 claim for fifty percent of the credit shall be allowed when the child is placed in
48 the home. A claim for the remaining fifty percent shall be allowed when the
49 adoption is final. The total of these tax credits shall not exceed the maximum
50 limit of ten thousand dollars per child. The cumulative amount of tax credits
51 which may be claimed by taxpayers claiming the credit for nonrecurring adoption
52 expenses in any one fiscal year prior to July 1, 2004, shall not exceed two million
53 dollars. The cumulative amount of tax credits that may be claimed by taxpayers
54 claiming the credit for nonrecurring adoption expenses shall not be more than
55 four million dollars but may be increased by appropriation in any fiscal year
56 beginning on or after July 1, 2004; provided, however, that by December
57 thirty-first following each July, if less than two million dollars in credits have
58 been issued for adoption of special needs children who are not residents or wards
59 of residents of this state at the time the adoption is initiated, the remaining
60 amount of the cap shall be available for the adoption of special needs children
61 who are residents or wards of residents of this state at the time the adoption is
62 initiated. For all fiscal years beginning on or after July 1, 2006, applications to
63 claim the adoption tax credit for special needs children who are residents or
64 wards of residents of this state at the time the adoption is initiated shall be filed
65 between July first and April fifteenth of each fiscal year. For all fiscal years
66 beginning on or after July 1, 2006, applications to claim the adoption tax credit
67 for special needs children who are not residents or wards of residents of this state
68 at the time the adoption is initiated shall be filed between July first and
69 December thirty-first of each fiscal year.

70 5. Notwithstanding any provision of law to the contrary, any individual
71 or business entity may assign, transfer or sell tax credits allowed in this
72 section. Any sale of tax credits claimed pursuant to this section shall be at a

73 discount rate of seventy-five percent or greater of the amount sold.

74 6. The director of revenue shall establish a procedure by which, for each
75 fiscal year, the cumulative amount of tax credits authorized in this section is
76 equally apportioned among all taxpayers within the two categories specified in
77 subsection 3 of this section claiming the credit in that fiscal year. To the
78 maximum extent possible, the director of revenue shall establish the procedure
79 described in this subsection in such a manner as to ensure that taxpayers within
80 each category can claim all the tax credits possible up to the cumulative amount
81 of tax credits available for the fiscal year.

82 7. For all tax years beginning on or after January 1, 2006, a tax credit
83 may be claimed in an amount equal to up to fifty percent of a verified
84 contribution to a qualified agency and shall be named the children in crisis tax
85 credit. The minimum amount of any tax credit issued shall not be less than fifty
86 dollars and shall be applied to taxes due under chapter 143, excluding sections
87 143.191 to 143.265. A contribution verification shall be issued to the taxpayer by
88 the agency receiving the contribution. Such contribution verification shall include
89 the taxpayer's name, Social Security number, amount of tax credit, amount of
90 contribution, the name and address of the agency receiving the credit, and the
91 date the contribution was made. The tax credit provided under this subsection
92 shall be initially filed for the year in which the verified contribution is made.

93 8. The cumulative amount of the tax credits redeemed shall not exceed the
94 unclaimed portion of the resident adoption category allocation as described in this
95 section. The director of revenue shall determine the unclaimed portion
96 available. The amount available shall be equally divided among the three
97 qualified agencies: CASA, child advocacy centers, or crisis care centers to be used
98 towards tax credits issued. In the event tax credits claimed under one agency do
99 not total the allocated amount for that agency, the unused portion for that agency
100 will be made available to the remaining agencies equally. In the event the total
101 amount of tax credits claimed for any one agency exceeds the amount available
102 for that agency, the amount redeemed shall and will be apportioned equally to all
103 eligible taxpayers claiming the credit under that agency. After all children in
104 crisis tax credits have been claimed, any remaining unclaimed portion of the
105 reserved allocation for adoptions of special needs children who are residents or
106 wards of residents of this state shall then be made available for adoption tax
107 credit claims of special needs children who are not residents or wards of residents
108 of this state at the time the adoption is initiated.

109 9. Prior to December thirty-first of each year, [the entities listed under
110 the definition of] **each** qualified agency shall apply to the department of social
111 services in order to verify their qualified agency status. Upon a determination
112 that the agency is eligible to be a qualified agency, the department of social
113 services shall provide a letter of eligibility to such agency. No later than
114 February first of each year, the department of social services shall provide a list
115 of qualified agencies to the department of revenue. All tax credit applications to
116 claim the children in crisis tax credit shall be filed between July first and April
117 fifteenth of each fiscal year. A taxpayer shall apply for the children in crisis tax
118 credit by attaching a copy of the contribution verification provided by a qualified
119 agency to such taxpayer's income tax return.

120 10. The tax credits provided under this section shall be subject to the
121 provisions of section 135.333.

122 11. (1) In the event a credit denial, due to lack of available funds, causes
123 a balance-due notice to be generated by the department of revenue, or any other
124 redeeming agency, the taxpayer will not be held liable for any penalty or interest,
125 provided the balance is paid, or approved payment arrangements have been
126 made, within sixty days from the notice of denial.

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

130 12. The director shall calculate the level of appropriation necessary to
131 issue all tax credits for nonresident special needs adoptions applied for under this
132 section and provide such calculation to the speaker of the house of
133 representatives, the president pro tempore of the senate, and the director of the
134 division of budget and planning in the office of administration by January
135 thirty-first of each year.

136 13. The department may promulgate such rules or regulations as are
137 necessary to administer the provisions of this section. Any rule or portion of a
138 rule, as that term is defined in section 536.010, that is created under the
139 authority delegated in this section shall become effective only if it complies with
140 and is subject to all of the provisions of chapter 536 and, if applicable, section
141 536.028. This section and chapter 536 are nonseverable and if any of the powers
142 vested with the general assembly pursuant to chapter 536 to review, to delay the
143 effective date, or to disapprove and annul a rule are subsequently held
144 unconstitutional, then the grant of rulemaking authority and any rule proposed

145 or adopted after August 28, 2006, shall be invalid and void.

146 14. Pursuant to section 23.253 of the Missouri sunset act:

147 (1) [The provisions of the new program authorized under subsections 7 to
148 12 of this section shall automatically sunset six years after August 28, 2006,
149 unless reauthorized by an act of the general assembly; and

150 (2) If such program is reauthorized,] The program authorized under
151 **subsections 7 to 12 of this section shall [automatically sunset twelve years**
152 **after the effective date of the reauthorization of this section] expire on**
153 **December 31, 2013, unless reauthorized by the general assembly; and**

154 [(3)] (2) This section shall terminate on September first of the calendar
155 year immediately following the calendar year in which the program authorized
156 under this section is sunset; **and**

157 (3) **The provisions of this subsection shall not be construed to**
158 **limit or in any way impair the department's ability to issue tax credits**
159 **authorized on or before the date the program authorized under**
160 **subsections 7 to 12 of this section expires or a taxpayer's ability to**
161 **redeem such tax credits.**

135.535. 1. A corporation, limited liability corporation, partnership or
2 sole proprietorship, which moves its operations from outside Missouri or outside
3 a distressed community into a distressed community, or which commences
4 operations in a distressed community on or after January 1, 1999, and in either
5 case has more than seventy-five percent of its employees at the facility in the
6 distressed community, and which has fewer than one hundred employees for
7 whom payroll taxes are paid, and which is a manufacturing, biomedical, medical
8 devices, scientific research, animal research, computer software design or
9 development, computer programming, including Internet, web hosting, and other
10 information technology, wireless or wired or other telecommunications or a
11 professional firm shall receive a forty percent credit against income taxes owed
12 pursuant to chapter 143, 147 or 148, other than taxes withheld pursuant to
13 sections 143.191 to 143.265, for each of the three years after such move, if
14 approved by the department of economic development, which shall issue a
15 certificate of eligibility if the department determines that the taxpayer is eligible
16 for such credit. The maximum amount of credits per taxpayer set forth in this
17 subsection shall not exceed one hundred twenty-five thousand dollars for each of
18 the three years for which the credit is claimed. The department of economic
19 development, by means of rule or regulation promulgated pursuant to the

20 provisions of chapter 536, shall assign appropriate North American Industry
21 Classification System numbers to the companies which are eligible for the tax
22 credits provided for in this section. Such three-year credits shall be awarded only
23 one time to any company which moves its operations from outside of Missouri or
24 outside of a distressed community into a distressed community or to a company
25 which commences operations within a distressed community. A taxpayer shall
26 file an application for certification of the tax credits for the first year in which
27 credits are claimed and for each of the two succeeding taxable years for which
28 credits are claimed.

29 2. Employees of such facilities physically working and earning wages for
30 that work within a distressed community whose employers have been approved
31 for tax credits pursuant to subsection 1 of this section by the department of
32 economic development for whom payroll taxes are paid shall also be eligible to
33 receive a tax credit against individual income tax, imposed pursuant to chapter
34 143, equal to one and one-half percent of their gross salary paid at such facility
35 earned for each of the three years that the facility receives the tax credit provided
36 by this section, so long as they were qualified employees of such entity. The
37 employer shall calculate the amount of such credit and shall report the amount
38 to the employee and the department of revenue.

39 3. A tax credit against income taxes owed pursuant to chapter 143, 147
40 or 148, other than the taxes withheld pursuant to sections 143.191 to 143.265, in
41 lieu of the credit against income taxes as provided in subsection 1 of this section,
42 may be taken by such an entity in a distressed community in an amount of forty
43 percent of the amount of funds expended for computer equipment and its
44 maintenance, medical laboratories and equipment, research laboratory
45 equipment, manufacturing equipment, fiber optic equipment, high speed
46 telecommunications, wiring or software development expense up to a maximum
47 of seventy-five thousand dollars in tax credits for such equipment or expense per
48 year per entity and for each of three years after commencement in or moving
49 operations into a distressed community.

50 4. A corporation, partnership or sole partnership, which has no more than
51 one hundred employees for whom payroll taxes are paid, which is already located
52 in a distressed community and which expends funds for such equipment pursuant
53 to subsection 3 of this section in an amount exceeding its average of the prior two
54 years for such equipment, shall be eligible to receive a tax credit against income
55 taxes owed pursuant to chapters 143, 147 and 148 in an amount equal to the

56 lesser of seventy-five thousand dollars or twenty-five percent of the funds
57 expended for such additional equipment per such entity. Tax credits allowed
58 pursuant to this subsection or subsection 1 of this section may be carried back to
59 any of the three prior tax years and carried forward to any of the **next** five tax
60 years.

61 5. An existing corporation, partnership or sole proprietorship that is
62 located within a distressed community and that relocates employees from another
63 facility outside of the distressed community to its facility within the distressed
64 community, and an existing business located within a distressed community that
65 hires new employees for that facility may both be eligible for the tax credits
66 allowed by subsections 1 and 3 of this section. To be eligible for such tax credits,
67 such a business, during one of its tax years, shall employ within a distressed
68 community at least twice as many employees as were employed at the beginning
69 of that tax year. A business hiring employees shall have no more than one
70 hundred employees before the addition of the new employees. This subsection
71 shall only apply to a business which is a manufacturing, biomedical, medical
72 devices, scientific research, animal research, computer software design or
73 development, computer programming or telecommunications business, or a
74 professional firm.

75 6. Tax credits shall be approved for applicants meeting the requirements
76 of this section in the order that such applications are received. Certificates of tax
77 credits issued in accordance with this section may be transferred, sold or assigned
78 by notarized endorsement which names the transferee.

79 7. The tax credits allowed pursuant to subsections 1, 2, 3, 4 and 5 of this
80 section shall be for an amount of no more than ten million dollars for each year
81 beginning in 1999. [To the extent there are available tax credits remaining under
82 the ten million dollar cap provided in this section, up to one hundred thousand
83 dollars in the remaining credits shall first be used for tax credits authorized
84 under section 135.562.] The total maximum credit for all entities already located
85 in distressed communities and claiming credits pursuant to subsection 4 of this
86 section shall be seven hundred and fifty thousand dollars. The department of
87 economic development in approving taxpayers for the credit as provided for in
88 subsection 6 of this section shall use information provided by the department of
89 revenue regarding taxes paid in the previous year, or projected taxes for those
90 entities newly established in the state, as the method of determining when this
91 maximum will be reached and shall maintain a record of the order of

92 approval. Any tax credit not used in the period for which the credit was approved
93 may be carried over until the full credit has been allowed.

94 8. A Missouri employer relocating into a distressed community and having
95 employees covered by a collective bargaining agreement at the facility from which
96 it is relocating shall not be eligible for the credits in subsection 1, 3, 4 or 5 of this
97 section, and its employees shall not be eligible for the credit in subsection 2 of
98 this section if the relocation violates or terminates a collective bargaining
99 agreement covering employees at the facility, unless the affected collective
100 bargaining unit concurs with the move.

101 9. Notwithstanding any provision of law to the contrary, no taxpayer shall
102 earn the tax credits allowed in this section and the tax credits otherwise allowed
103 in section 135.110, or the tax credits, exemptions, and refund otherwise allowed
104 in sections 135.200, 135.220, 135.225 and 135.245, respectively, for the same
105 business for the same tax period.

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

8 2. Any taxpayer with a federal adjusted gross income greater than thirty
9 thousand dollars but less than sixty thousand dollars who incurs costs for the
10 purpose of making all or any portion of such taxpayer's principal dwelling
11 accessible to an individual with a disability who permanently resides with the
12 taxpayer shall receive a tax credit against such taxpayer's Missouri income tax
13 liability in an amount equal to the lesser of fifty percent of such costs or two
14 thousand five hundred dollars per taxpayer per tax year. No taxpayer shall be
15 eligible to receive tax credits under this section in any tax year immediately
16 following a tax year in which such taxpayer received tax credits under the
17 provisions of this section.

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

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

21 (1) Constructing entrance or exit ramps;

22 (2) Widening exterior or interior doorways;

- 23 (3) Widening hallways;
- 24 (4) Installing handrails or grab bars;
- 25 (5) Moving electrical outlets and switches;
- 26 (6) Installing stairway lifts;
- 27 (7) Installing or modifying fire alarms, smoke detectors, and other alerting
- 28 systems;
- 29 (8) Modifying hardware of doors; or
- 30 (9) Modifying bathrooms.

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

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

39 7. The department may, in consultation with the department of social
40 services, promulgate such rules or regulations as are necessary to administer the
41 provisions of this section. Any rule or portion of a rule, as that term is defined
42 in section 536.010, that is created under the authority delegated in this section
43 shall become effective only if it complies with and is subject to all of the
44 provisions of chapter 536 and, if applicable, section 536.028. This section and
45 chapter 536 are nonseverable and if any of the powers vested with the general
46 assembly pursuant to chapter 536 to review, to delay the effective date or to
47 disapprove and annul a rule are subsequently held unconstitutional, then the
48 grant of rulemaking authority and any rule proposed or adopted after August 28,
49 2007, shall be invalid and void.

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

52 9. The provisions of this section shall expire **on December 31, [2013]**
53 **2014, unless reauthorized by the general assembly. This section shall**
54 **terminate on September first of the calendar year immediately**
55 **following the calendar year in which the program authorized under**
56 **this section is sunset. The provisions of this subsection shall not be**
57 **construed to limit or in any way impair the department's ability to**
58 **issue tax credits authorized on or before the date the program**

59 **authorized under this section expires or a taxpayer's ability to redeem**
60 **such tax credits.**

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

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

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

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

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

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

11 (b) Where childbirths are not performed; and

12 (c) Which does not perform, induce, or refer for abortions and which does
13 not hold itself out as performing, inducing, or referring for abortions; and

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

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

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

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

21 (4) "State tax liability", in the case of a business taxpayer, any liability
22 incurred by such taxpayer pursuant to the provisions of chapters 143, 147, 148,
23 and 153, excluding sections 143.191 to 143.265 and related provisions, and in the
24 case of an individual taxpayer, any liability incurred by such taxpayer pursuant
25 to the provisions of chapter 143, excluding sections 143.191 to 143.265 and
26 related provisions;

27 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a
28 shareholder in an S corporation doing business in the state of Missouri and
29 subject to the state income tax imposed by the provisions of chapter 143, or a
30 corporation subject to the annual corporation franchise tax imposed by the

31 provisions of chapter 147, or an insurance company paying an annual tax on its
32 gross premium receipts in this state, or other financial institution paying taxes
33 to the state of Missouri or any political subdivision of this state pursuant to the
34 provisions of chapter 148, or an express company which pays an annual tax on
35 its gross receipts in this state pursuant to chapter 153, or an individual subject
36 to the state income tax imposed by the provisions of chapter 143, or any
37 charitable organization which is exempt from federal income tax and whose
38 Missouri unrelated business taxable income, if any, would be subject to the state
39 income tax imposed under chapter 143.

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

44 3. The amount of the tax credit claimed shall not exceed the amount of the
45 taxpayer's state tax liability for the taxable year for which the credit is claimed,
46 and such taxpayer shall not be allowed to claim a tax credit in excess of fifty
47 thousand dollars per taxable year. However, any tax credit that cannot be
48 claimed in the taxable year the contribution was made may be carried over to the
49 next four succeeding taxable years until the full credit has been claimed.

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

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

61 6. The director shall establish a procedure by which a taxpayer can
62 determine if a facility has been classified as a pregnancy resource
63 center. Pregnancy resource centers shall be permitted to decline a contribution
64 from a taxpayer. The cumulative amount of tax credits which may be claimed by
65 all the taxpayers contributing to pregnancy resource centers in any one fiscal year
66 shall not exceed two million dollars. Tax credits shall be issued in the order

67 contributions are received.

68 7. The director shall establish a procedure by which, from the beginning
69 of the fiscal year until some point in time later in the fiscal year to be determined
70 by the director, the cumulative amount of tax credits are equally apportioned
71 among all facilities classified as pregnancy resource centers. If a pregnancy
72 resource center fails to use all, or some percentage to be determined by the
73 director, of its apportioned tax credits during this predetermined period of time,
74 the director may reapportion these unused tax credits to those pregnancy
75 resource centers that have used all, or some percentage to be determined by the
76 director, of their apportioned tax credits during this predetermined period of
77 time. The director may establish more than one period of time and reapportion
78 more than once during each fiscal year. To the maximum extent possible, the
79 director shall establish the procedure described in this subsection in such a
80 manner as to ensure that taxpayers can claim all the tax credits possible up to
81 the cumulative amount of tax credits available for the fiscal year.

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

88 9. [Notwithstanding any other law to the contrary, any tax credits granted
89 under this section may be assigned, transferred, sold, or otherwise conveyed
90 without consent or approval. Such taxpayer, hereinafter the assignor for
91 purposes of this section, may sell, assign, exchange, or otherwise transfer earned
92 tax credits:

93 (1) For no less than seventy-five percent of the par value of such credits;
94 and

95 (2) In an amount not to exceed one hundred percent of annual earned
96 credits.

97 10.] Pursuant to section 23.253 of the Missouri sunset act:

98 (1) [Any new program authorized under this section shall automatically
99 sunset six years after August 28, 2006, unless reauthorized by an act of the
100 general assembly; and

101 (2) If such program is reauthorized,] The program authorized under this
102 section shall [automatically sunset twelve years after the effective date of the

103 reauthorization of this section] **expire on December 31, 2013, unless**
104 **reauthorized by the general assembly; and**

105 [(3)] **(2)** This section shall terminate on September first of the calendar
106 year immediately following the calendar year in which a program authorized
107 under this section is sunset; **and**

108 **(3) The provisions of this subsection shall not be construed to**
109 **limit or in any way impair the department's ability to issue tax credits**
110 **authorized on or before the date the program authorized under this**
111 **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
4 Code of 1986, as amended; and

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

8 (2) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or
9 a shareholder in an S corporation doing business in this state and subject to the
10 state income tax imposed by chapter 143, excluding withholding tax imposed by
11 sections 143.191 to 143.265.

12 2. For all tax years beginning on or after January 1, 2007, any taxpayer
13 who donates cash or food, unless such food is donated after the food's expiration
14 date, to any local food pantry shall be allowed a credit against the tax otherwise
15 due under chapter 143, excluding withholding tax imposed by sections 143.191
16 to 143.265, in an amount equal to fifty percent of the value of the donations made
17 to the extent such amounts that have been subtracted from federal adjusted gross
18 income or federal taxable income are added back in the determination of Missouri
19 adjusted gross income or Missouri taxable income before the credit can be
20 claimed. Each taxpayer claiming a tax credit under this section shall file an
21 affidavit with the income tax return verifying the amount of their
22 contributions. The amount of the tax credit claimed shall not exceed the amount
23 of the taxpayer's state tax liability for the tax year that the credit is claimed, and
24 shall not exceed two thousand five hundred dollars per taxpayer claiming the
25 credit. Any amount of credit that the taxpayer is prohibited by this section from
26 claiming in a tax year shall not be refundable, but may be carried forward to any
27 of the taxpayer's three subsequent taxable years. No tax credit granted under

28 this section shall be transferred, sold, or assigned. No taxpayer shall be eligible
29 to receive a credit pursuant to this section if such taxpayer employs persons who
30 are not authorized to work in the United States under federal law.

31 3. The cumulative amount of tax credits under this section which may be
32 allocated to all taxpayers contributing to a local food pantry in any one fiscal year
33 shall not exceed two million dollars. The director of revenue shall establish a
34 procedure by which the cumulative amount of tax credits is apportioned among
35 all taxpayers claiming the credit by April fifteenth of the fiscal year in which the
36 tax credit is claimed. To the maximum extent possible, the director of revenue
37 shall establish the procedure described in this subsection in such a manner as to
38 ensure that taxpayers can claim all the tax credits possible up to the cumulative
39 amount of tax credits available for the fiscal year.

40 4. Any local food pantry may accept or reject any donation of food made
41 under this section for any reason. For purposes of this section, any donations of
42 food accepted by a local food pantry shall be valued at fair market value, or at
43 wholesale value if the taxpayer making the donation of food is a retail grocery
44 store, food broker, wholesaler, or restaurant.

45 5. The department of revenue shall promulgate rules to implement the
46 provisions of this section. Any rule or portion of a rule, as that term is defined
47 in section 536.010, that is created under the authority delegated in this section
48 shall become effective only if it complies with and is subject to all of the
49 provisions of chapter 536 and, if applicable, section 536.028. This section and
50 chapter 536 are nonseverable and if any of the powers vested with the general
51 assembly pursuant to chapter 536 to review, to delay the effective date, or to
52 disapprove and annul a rule are subsequently held unconstitutional, then the
53 grant of rulemaking authority and any rule proposed or adopted after August 28,
54 2007, shall be invalid and void.

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

56 (1) [The provisions of the new program authorized under this section shall
57 automatically sunset four years after August 28, 2007, unless reauthorized by an
58 act of the general assembly; and

59 (2) If such program is reauthorized,] The program authorized under this
60 section shall [automatically sunset twelve years after the effective date of the
61 reauthorization of this section] **expire on December 31, 2014, unless**
62 **reauthorized by the general assembly;** and

63 [(3)] (2) This section shall terminate on September first of the calendar

64 year immediately following the calendar year in which the program authorized
65 under this section is sunset; **and**

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

70 **7. This section shall apply to any donation of cash or food**
71 **allowed under this section made on or after the effective date of this**
72 **act.**

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

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

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

8 (2) "Agricultural tax credits", the agricultural product utilization
9 contributor tax credit created pursuant to section 348.430, the new generation
10 cooperative incentive tax credit created pursuant to section 348.432, the family
11 farm breeding livestock loan tax credit created under section 348.505, the
12 qualified beef tax credit created under section 135.679, and the wine and grape
13 production tax credit created pursuant to section 135.700;

14 (3) "All tax credit programs", or "any tax credit program", the tax credit
15 programs included in the definitions of agricultural tax credits, business
16 recruitment tax credits, community development tax credits, domestic and social
17 tax credits, entrepreneurial tax credits, environmental tax credits, financial and
18 insurance tax credits, housing tax credits, redevelopment tax credits, and training
19 and educational tax credits;

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

28 [135.975] **135.970**, and the Missouri quality jobs program created pursuant to
29 sections 620.1875 to 620.1900;

30 (5) "Community development tax credits", the neighborhood assistance tax
31 credit created pursuant to sections 32.100 to 32.125, the family development
32 account tax credit created pursuant to sections 208.750 to 208.775, the dry fire
33 hydrant tax credit created pursuant to section 320.093, and the transportation
34 development tax credit created pursuant to section 135.545;

35 (6) "Domestic and social tax credits", the youth opportunities tax credit
36 created pursuant to section 135.460 and sections 620.1100 to 620.1103, the
37 shelter for victims of domestic violence created pursuant to section 135.550, the
38 senior citizen or disabled person property tax credit created pursuant to sections
39 135.010 to 135.035, the special needs adoption tax credit and children in crisis
40 tax credit created pursuant to sections 135.325 to 135.339, the maternity home
41 tax credit created pursuant to section 135.600, the surviving spouse tax credit
42 created pursuant to section 135.090, the residential treatment agency tax credit
43 created pursuant to section 135.1150, the pregnancy resource center tax credit
44 created pursuant to section 135.630, the food pantry tax credit created pursuant
45 to section 135.647, the health care access fund tax credit created pursuant to
46 section 135.575, the residential dwelling access tax credit created pursuant to
47 section 135.562, **the developmental disability care provider tax credit**
48 **created under section 135.1180**, and the shared care tax credit created
49 pursuant to section 660.055;

50 (7) "Entrepreneurial tax credits", the capital tax credit created pursuant
51 to sections 135.400 to 135.429, the certified capital company tax credit created
52 pursuant to sections 135.500 to 135.529, the seed capital tax credit created
53 pursuant to sections 348.300 to 348.318, the new enterprise creation tax credit
54 created pursuant to sections 620.635 to 620.653, the research tax credit created
55 pursuant to section 620.1039, the small business incubator tax credit created
56 pursuant to section 620.495, the guarantee fee tax credit created pursuant to
57 section 135.766, and the new generation cooperative tax credit created pursuant
58 to sections 32.105 to 32.125;

59 (8) "Environmental tax credits", the charcoal producer tax credit created
60 pursuant to section 135.313, the wood energy tax credit created pursuant to
61 sections 135.300 to 135.311, and the alternative fuel stations tax credit created
62 pursuant to section 135.710;

63 (9) "Financial and insurance tax credits", the bank franchise tax credit

64 created pursuant to section 148.030, the bank tax credit for S corporations
65 created pursuant to section 143.471, the exam fee tax credit created pursuant to
66 section 148.400, the health insurance pool tax credit created pursuant to section
67 376.975, the life and health insurance guaranty tax credit created pursuant to
68 section 376.745, the property and casualty guaranty tax credit created pursuant
69 to section 375.774, and the self-employed health insurance tax credit created
70 pursuant to section 143.119;

71 (10) "Housing tax credits", the neighborhood preservation tax credit
72 created pursuant to sections 135.475 to 135.487, the low-income housing tax
73 credit created pursuant to sections 135.350 to 135.363, and the affordable housing
74 tax credit created pursuant to sections 32.105 to 32.125;

75 (11) "Recipient", the individual or entity who is the original applicant for
76 and who receives proceeds from a tax credit program directly from the
77 administering agency, the person or entity responsible for the reporting
78 requirements established in section 135.805;

79 (12) "Redevelopment tax credits", the historic preservation tax credit
80 created pursuant to sections 253.545 to [253.561] **253.559**, the brownfield
81 redevelopment program tax credit created pursuant to sections 447.700 to
82 447.718, the community development corporations tax credit created pursuant to
83 sections 135.400 to 135.430, the infrastructure tax credit created pursuant to
84 subsection 6 of section 100.286, the bond guarantee tax credit created pursuant
85 to section 100.297, the disabled access tax credit created pursuant to section
86 135.490, the new markets tax credit created pursuant to section 135.680, and the
87 distressed areas land assemblage tax credit created pursuant to section 99.1205;

88 (13) "Training and educational tax credits", the community college new
89 jobs tax credit created pursuant to sections 178.892 to 178.896.

135.1150. 1. This section shall be known and may be cited as the
2 "Residential Treatment Agency Tax Credit Act".

3 2. As used in this section, the following terms mean:

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

5 (2) **"Children's home", a professional home for children who are**
6 **victims of abuse or neglect, that provides licensed counseling and**
7 **professional social work services, physical support, and education, and**
8 **that:**

9 (a) **Is registered as a nonprofit organization under Section**
10 **501(c)(3) of the Internal Revenue Code of 1986, as amended;**

11 **(b) Is a residential care facility licensed under section 210.484;**
12 **(c) Is under contract with the department to provide treatment**
13 **services for children who are residents or wards of residents of this**
14 **state; and**
15 **(d) Receives eligible donations.**
16 **Any home that operates more than one facility or at more than one**
17 **location shall be eligible for the tax credit under this section only for**
18 **any eligible donation made to facilities or locations of the home that**
19 **are licensed;**

20 **(3) "Department",** the Missouri department of social services;
21 **[(3)] (4) "Eligible donation",** donations received from a taxpayer by an
22 agency **or children's home** that are used solely to provide direct care services
23 to children who are residents of this state. Eligible donations may include cash,
24 publicly traded stocks and bonds, and real estate that will be valued and
25 documented according to rules promulgated by the department of social
26 services. For purposes of this section, "direct care services" include but are not
27 limited to increasing the quality of care and service for children through improved
28 employee compensation and training;

29 **[(4)] (5) "Qualified residential treatment agency" or "agency",** a
30 residential care facility that is licensed under section 210.484, accredited by the
31 Council on Accreditation (COA), the Joint Commission on Accreditation of
32 Healthcare Organizations (JCAHO), or the Commission on Accreditation of
33 Rehabilitation Facilities (CARF), and is under contract with the Missouri
34 department of social services to provide treatment services for children who are
35 residents or wards of residents of this state, and that receives eligible
36 donations. Any agency that operates more than one facility or at more than one
37 location shall be eligible for the tax credit under this section only for any eligible
38 donation made to facilities or locations of the agency which are licensed and
39 accredited;

40 **[(5)] (6) "Taxpayer",** any of the following individuals or entities who
41 make an eligible donation to an agency **or children's home**:

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

45 (b) A corporation subject to the annual corporation franchise tax imposed
46 in chapter 147;

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

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

51 (e) An individual subject to the state income tax imposed in chapter 143;

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

55 3. For all taxable years beginning on or after January 1, 2007, any
56 taxpayer shall be allowed a credit against the taxes otherwise due under chapter
57 147, 148, or 143, excluding withholding tax imposed by sections 143.191 to
58 143.265, in an amount equal to fifty percent of the amount of an eligible donation,
59 subject to the restrictions in this section. The amount of the tax credit claimed
60 shall not exceed the amount of the taxpayer's state income tax liability in the tax
61 year for which the credit is claimed. Any amount of credit that the taxpayer is
62 prohibited by this section from claiming in a tax year shall not be refundable, but
63 may be carried forward to any of the taxpayer's four subsequent taxable years.

64 4. To claim the credit authorized in this section, an agency **or children's**
65 **home** may submit to the department an application for the tax credit authorized
66 by this section on behalf of taxpayers. The department shall verify that the
67 agency **or children's home** has submitted the following items accurately and
68 completely:

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

70 (2) A statement attesting to the eligible donation received, which shall
71 include the name and taxpayer identification number of the individual making
72 the eligible donation, the amount of the eligible donation, and the date the
73 eligible donation was received by the agency **or children's home**; and

74 (3) Payment from the agency **or children's home** equal to the value of
75 the tax credit for which application is made. If the agency **or children's home**
76 applying for the tax credit meets all criteria required by this subsection, the
77 department shall issue a certificate in the appropriate amount.

78 5. An agency **or children's home** may apply for tax credits in an
79 aggregate amount that does not exceed [forty percent of] the payments made by
80 the department to the agency **or children's home** in the preceding twelve
81 months.

82 6. Tax credits issued under this section may be assigned, transferred,

83 sold, or otherwise conveyed, and the new owner of the tax credit shall have the
84 same rights in the credit as the taxpayer. Whenever a certificate is assigned,
85 transferred, sold, or otherwise conveyed, a notarized endorsement shall be filed
86 with the department specifying the name and address of the new owner of the tax
87 credit or the value of the credit.

88 7. The department shall promulgate rules to implement the provisions of
89 this section. Any rule or portion of a rule, as that term is defined in section
90 536.010, that is created under the authority delegated in this section shall
91 become effective only if it complies with and is subject to all of the provisions of
92 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
93 nonseverable and if any of the powers vested with the general assembly pursuant
94 to chapter 536 to review, to delay the effective date, or to disapprove and annul
95 a rule are subsequently held unconstitutional, then the grant of rulemaking
96 authority and any rule proposed or adopted after August 28, 2006, shall be
97 invalid and void.

98 8. Under section 23.253 of the Missouri sunset act:

99 (1) [The provisions of the new program authorized under this section shall
100 automatically sunset six years after August 28, 2006, unless reauthorized by an
101 act of the general assembly; and

102 (2) If such program is reauthorized,] The program authorized under this
103 section shall [automatically sunset twelve years after the effective date of the
104 reauthorization of this section] **expire on December 31, 2013, unless**
105 **reauthorized by the general assembly;** and

106 [(3)] (2) This section shall terminate on September first of the calendar
107 year immediately following the calendar year in which the program authorized
108 under this section is sunset; **and**

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

135.1180. 1. This section shall be known and may be cited as the
2 "Developmental Disability Care Provider Tax Credit Program".

3 2. As used in this section, the following terms mean:

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

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

6 (3) "Eligible donation", donations received, by a provider, from

7 a taxpayer that are used solely to provide direct care services to
8 persons with developmental disabilities who are residents of this
9 state. Eligible donations may include cash, publicly traded stocks and
10 bonds, and real estate that will be valued and documented according
11 to rules promulgated by the department of social services. For
12 purposes of this section, "direct care services" include, but are not
13 limited to, increasing the quality of care and service for persons with
14 developmental disabilities through improved employee compensation
15 and training;

16 (4) "Qualified developmental disability care provider" or
17 "provider", a care provider that provides assistance to persons with
18 developmental disabilities and is accredited by the Council on
19 Accreditation (COA), the Joint Commission on Accreditation of
20 Healthcare Organizations (JCAHO), or the Commission on Accreditation
21 of Rehabilitation Facilities (CARF), or is under contract with the
22 Missouri department of social services or department of mental health
23 to provide treatment services for such persons, and that receives
24 eligible donations. Any provider that operates more than one facility
25 or at more than one location shall be eligible for the tax credit under
26 this section only for any eligible donation made to facilities or
27 locations of the provider which are licensed or accredited;

28 (5) "Taxpayer", any of the following individuals or entities who
29 make an eligible donation to a provider:

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

33 (b) A corporation subject to the annual corporation franchise tax
34 imposed in chapter 147;

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

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

39 (e) An individual subject to the state income tax imposed in
40 chapter 143;

41 (f) Any charitable organization which is exempt from federal
42 income tax and whose Missouri unrelated business taxable income, if
43 any, would be subject to the state income tax imposed under chapter

44 143.

45 3. For all taxable years beginning on or after January 1, 2012,
46 any taxpayer shall be allowed a credit against the taxes otherwise due
47 under chapter 143, 147, or 148 excluding withholding tax imposed by
48 sections 143.191 to 143.265 in an amount equal to fifty percent of the
49 amount of an eligible donation, subject to the restrictions in this
50 section. The amount of the tax credit claimed shall not exceed the
51 amount of the taxpayer's state income tax liability in the tax year for
52 which the credit is claimed. Any amount of credit that the taxpayer is
53 prohibited by this section from claiming in a tax year shall not be
54 refundable, but may be carried forward to any of the taxpayer's four
55 subsequent taxable years.

56 4. To claim the credit authorized in this section, a provider may
57 submit to the department an application for the tax credit authorized
58 by this section on behalf of taxpayers. The department shall verify that
59 the provider has submitted the following items accurately and
60 completely:

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

63 (2) A statement attesting to the eligible donation received, which
64 shall include the name and taxpayer identification number of the
65 individual making the eligible donation, the amount of the eligible
66 donation, and the date the eligible donation was received by the
67 provider; and

68 (3) Payment from the provider equal to the value of the tax
69 credit for which application is made. If the provider applying for the
70 tax credit meets all criteria required by this subsection, the department
71 shall issue a certificate in the appropriate amount.

72 5. Tax credits issued under this section may be assigned,
73 transferred, sold, or otherwise conveyed, and the new owner of the tax
74 credit shall have the same rights in the credit as the
75 taxpayer. Whenever a certificate is assigned, transferred, sold, or
76 otherwise conveyed, a notarized endorsement shall be filed with the
77 department specifying the name and address of the new owner of the
78 tax credit or the value of the credit.

79 6. The department shall promulgate rules to implement the
80 provisions of this section. Any rule or portion of a rule, as that term is

81 defined in section 536.010, that is created under the authority delegated
82 in this section shall become effective only if it complies with and is
83 subject to all of the provisions of chapter 536, and, if applicable, section
84 536.028. This section and chapter 536, are nonseverable and if any of
85 the powers vested with the general assembly pursuant to chapter 536,
86 to review, to delay the effective date, or to disapprove and annul a rule
87 are subsequently held unconstitutional, then the grant of rulemaking
88 authority and any rule proposed or adopted after August 28, 2012, shall
89 be invalid and void.

90 7. Under section 23.253 of the Missouri sunset act:

91 (1) The provisions of the new program authorized under this
92 section shall automatically sunset on December 31, 2016, unless
93 reauthorized by an act of the general assembly; and

94 (2) If such program is reauthorized, the program authorized
95 under this section shall automatically sunset on December thirty-first
96 four years after the effective date of the reauthorization of this section;
97 and

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

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

Section B. Because immediate action is necessary to provide food for poor
2 and hungry people in this state, the repeal and reenactment of section 135.647
3 of this act is deemed necessary for the immediate preservation of the public
4 health, welfare, peace, and safety, and is hereby declared to be an emergency act
5 within the meaning of the constitution, and the repeal and reenactment of section
6 135.647 of this act shall be in full force and effect upon its passage and approval.

✓