

SECOND REGULAR SESSION

SENATE BILL NO. 1086

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SMITH.

Read 1st time February 5, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

3386S.02I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to after school programs for public school students.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.099, to read as follows:

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

(1) "After school program", a state-licensed program in a school district that is classified as "unaccredited" or "provisionally accredited" by the state board of education for public school students that operates in a school building before and after the regular school day, is operated for students within the school building at which they are enrolled, is led by staff who have been trained to interact with students, and shall consist of activities of a pedagogical nature that may include, but not be limited to:

(a) Providing academic support or academic enrichment to students;

(b) Providing opportunities for participation in the visual arts and the performing arts;

(c) Providing physical fitness opportunities and instruction on nutrition and healthy living;

(d) Fostering positive relationships with peers and adults;

(e) Enhancing skills such as decision-making, negotiation, and communication;

(f) Providing opportunities for personal growth and character development; and

(g) Allowing opportunities for parent and family involvement;

22 (2) "Contribution", a donation of cash, stock, bonds, or other
23 marketable securities, or real property solely for the benefit of after
24 school programs in a school district that is classified as "unaccredited"
25 or "provisionally accredited" by the state board of education;

26 (3) "Department", the department of elementary and secondary
27 education;

28 (4) "Director", the director of the department of revenue;

29 (5) "State tax liability", in the case of a business taxpayer, any
30 liability incurred by such taxpayer under the provisions of chapters
31 143, 147, 148, and 153, RSMo, excluding sections 143.191 to 143.265,
32 RSMo, and related provisions, and in the case of an individual
33 taxpayer, any liability incurred by such taxpayer under the provisions
34 of chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, and
35 related provisions;

36 (6) "Taxpayer", a person, firm, a partner in a firm, corporation,
37 or a shareholder in an S corporation doing business in the state of
38 Missouri and subject to the state income tax imposed by the provisions
39 of chapter 143, RSMo, or a corporation subject to the annual
40 corporation franchise tax imposed by the provisions of chapter 147,
41 RSMo, or an insurance company paying an annual tax on its gross
42 premium receipts in this state, or other financial institution paying
43 taxes to the state of Missouri or any political subdivision of this state
44 under the provisions of chapter 148, RSMo, or an express company
45 which pays an annual tax on its gross receipts in this state under
46 chapter 153, RSMo, or an individual subject to the state income tax
47 imposed by the provisions of chapter 143, RSMo.

48 2. For all tax years beginning on or after January 1, 2009, a
49 taxpayer shall be allowed to claim a tax credit against the taxpayer's
50 state tax liability in an amount equal to fifty percent of such taxpayer's
51 contribution to an after school program operating within the
52 boundaries of a school district that is classified as "unaccredited" or
53 "provisionally accredited" by the state board of education.

54 3. The amount of the tax credit claimed shall not exceed the
55 amount of the taxpayer's state tax liability for the taxable year for
56 which the credit is claimed, and such taxpayer shall not be allowed to
57 claim a tax credit in excess of fifty thousand dollars per taxable
58 year. However, any tax credit that cannot be claimed in the taxable

59 year the contribution was made may be carried over to the next four
60 succeeding taxable years until the full credit has been claimed.

61 4. Upon receipt of a contribution, the department shall issue the
62 taxpayer making such contribution a tax credit certificate detailing the
63 amount of the contribution or its fair market value, and the date of
64 such contribution. The department shall provide information to the
65 director concerning the identity of each taxpayer making a
66 contribution who is claiming a tax credit under this section and the
67 amount of such contribution. No more than two million dollars in tax
68 credits authorized under this section shall be issued in any one tax
69 year. The cumulative amount of tax credits which may be redeemed by
70 all the taxpayers in any one tax year shall not exceed two million
71 dollars. Tax credits shall be redeemed in a first to file first served
72 basis.

73 5. The department and the department of revenue may
74 promulgate rules necessary to implement the provisions of this
75 section. Any rule or portion of a rule, as that term is defined in section
76 536.010, RSMo, that is created under the authority delegated in this
77 section shall become effective only if it complies with and is subject to
78 all of the provisions of chapter 536, RSMo, and, if applicable, section
79 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable
80 and if any of the powers vested with the general assembly under
81 chapter 536, RSMo, to review, to delay the effective date, or to
82 disapprove and annul a rule are subsequently held unconstitutional,
83 then the grant of rulemaking authority and any rule proposed or
84 adopted after August 28, 2008, shall be invalid and void.

85 6. Under section 23.253, RSMo, of the Missouri sunset act:

86 (1) Any new program authorized under this section shall
87 automatically sunset six years after August 28, 2008, unless
88 reauthorized by an act of the general assembly; and

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

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