

FIRST REGULAR SESSION  
[ P E R F E C T E D ]  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 71**  
95TH GENERAL ASSEMBLY

---

Reported from the Committee on Governmental Accountability and Fiscal Oversight, February 25, 2009, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

Removed from the Consent Calendar March 3, 2009.

Re-reported from the Committee on Governmental Accountability and Fiscal Oversight, April 2, 2009, with recommendation that the Senate Committee Substitute do pass.

Senate Committee Substitute for Senate Bill No. 71, adopted April 8, 2009.

Taken up for Perfection April 8, 2009. Bill declared Perfected and Ordered Printed.

TERRY L. SPIELER, Secretary.

0326S.02P

---

**AN ACT**

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for contributions made to developmental disability care providers.

---

*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  
2 section, to be known as section 135.1180, to read as follows:

**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 under contract with the Missouri  
19 department of social services or department of mental health to provide  
20 treatment services for such persons, and that receives eligible  
21 donations. Any provider that operates more than one facility or at  
22 more than one location shall be eligible for the tax credit under this  
23 section only for any eligible donation made to facilities or locations of  
24 the provider which are licensed and accredited;

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

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

30 (b) A corporation subject to the annual corporation franchise tax  
31 imposed in chapter 147, RSMo;

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

34 (d) Any other financial institution paying taxes to the state of  
35 Missouri or any political subdivision of this state under chapter 148,  
36 RSMo;

37 (e) An individual subject to the state income tax imposed in  
38 chapter 143, RSMo;

39 (f) Any charitable organization which is exempt from federal  
40 income tax and whose Missouri unrelated business taxable income, if  
41 any, would be subject to the state income tax imposed under chapter  
42 143, RSMo.

43 3. For all taxable years beginning on or after January 1, 2010,  
44 any taxpayer shall be allowed a credit against the taxes otherwise due  
45 under chapter 143, 147, or 148, RSMo, excluding withholding tax  
46 imposed by sections 143.191 to 143.265, RSMo, in an amount equal to  
47 fifty percent of the amount of an eligible donation, subject to the  
48 restrictions in this section. The amount of the tax credit claimed shall  
49 not exceed the amount of the taxpayer's state income tax liability in the  
50 tax year for which the credit is claimed. Any amount of credit that the  
51 taxpayer is prohibited by this section from claiming in a tax year shall  
52 not be refundable, but may be carried forward to any of the taxpayer's  
53 four subsequent taxable years.

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

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

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

66           (3) Payment from the provider equal to the value of the tax  
67 credit for which application is made.

68 If the provider applying for the tax credit meets all criteria required  
69 by this subsection, the department shall issue a certificate in the  
70 appropriate amount.

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

78           6. The department shall promulgate rules to implement the  
79 provisions of this section. Any rule or portion of a rule, as that term is  
80 defined in section 536.010, RSMo, that is created under the authority  
81 delegated in this section shall become effective only if it complies with  
82 and is subject to all of the provisions of chapter 536, RSMo, and, if  
83 applicable, section 536.028, RSMo. This section and chapter 536, RSMo,  
84 are nonseverable and if any of the powers vested with the general  
85 assembly pursuant to chapter 536, RSMo, to review, to delay the  
86 effective date, or to disapprove and annul a rule are subsequently held  
87 unconstitutional, then the grant of rulemaking authority and any rule  
88 proposed or adopted after August 28, 2009, shall be invalid and void.

89           7. Under section 23.253, RSMo, of the Missouri sunset act:

90           (1) The provisions of the new program authorized under this

91 section shall automatically sunset six years after August 28, 2009,  
92 unless reauthorized by an act of the general assembly; and

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

96 (3) This section shall terminate on September first of the  
97 calendar year immediately following the calendar year in which the  
98 program authorized under this section is sunset.

✓

Unofficial

Bill

Copy