

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SCS/Senate Bills Nos. 638 & 647, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

3 "135.600. 1. As used in this section, the following terms
4 shall mean:

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

7 (2) "Maternity home", a residential facility located in
8 this state established for the purpose of providing housing and
9 assistance to pregnant women who are carrying their pregnancies
10 to term, and which is exempt from income taxation under the
11 United States Internal Revenue Code;

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

20 (4) "Taxpayer", a person, firm, a partner in a firm,
21 corporation or a shareholder in an S corporation doing business

1 in the state of Missouri and subject to the state income tax
2 imposed by the provisions of chapter 143, including any
3 charitable organization which is exempt from federal income tax
4 and whose Missouri unrelated business taxable income, if any,
5 would be subject to the state income tax imposed under chapter
6 143, or a corporation subject to the annual corporation franchise
7 tax imposed by the provisions of chapter 147, or an insurance
8 company paying an annual tax on its gross premium receipts in
9 this state, or other financial institution paying taxes to the
10 state of Missouri or any political subdivision of this state
11 pursuant to the provisions of chapter 148, or an express company
12 which pays an annual tax on its gross receipts in this state
13 pursuant to chapter 153, or an individual subject to the state
14 income tax imposed by the provisions of chapter 143.

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

19 3. The amount of the tax credit claimed shall not exceed
20 the amount of the taxpayer's state tax liability for the taxable
21 year that the credit is claimed, and such taxpayer shall not be
22 allowed to claim a tax credit in excess of fifty thousand dollars
23 per taxable year. However, any tax credit that cannot be claimed
24 in the taxable year the contribution was made may be carried over
25 to the next four succeeding taxable years until the full credit
26 has been claimed.

27 4. Except for any excess credit which is carried over
28 pursuant to subsection 3 of this section, a taxpayer shall not be
29 allowed to claim a tax credit unless the total amount of such

1 taxpayer's contribution or contributions to a maternity home or
2 homes in such taxpayer's taxable year has a value of at least one
3 hundred dollars.

4 5. The director of the department of social services shall
5 determine, at least annually, which facilities in this state may
6 be classified as maternity homes. The director of the department
7 of social services may require of a facility seeking to be
8 classified as a maternity home whatever information is reasonably
9 necessary to make such a determination. The director of the
10 department of social services shall classify a facility as a
11 maternity home if such facility meets the definition set forth in
12 subsection 1 of this section.

13 6. The director of the department of social services shall
14 establish a procedure by which a taxpayer can determine if a
15 facility has been classified as a maternity home, and by which
16 such taxpayer can then contribute to such maternity home and
17 claim a tax credit. Maternity homes shall be permitted to
18 decline a contribution from a taxpayer. The cumulative amount of
19 tax credits which may be claimed by all the taxpayers
20 contributing to maternity homes in any one fiscal year shall not
21 exceed two million dollars for all fiscal years ending on or
22 before June 30, 2014, and two million five hundred thousand
23 dollars for all fiscal years beginning on or after July 1, 2014.

24 7. The director of the department of social services shall
25 establish a procedure by which, from the beginning of the fiscal
26 year until some point in time later in the fiscal year to be
27 determined by the director of the department of social services,
28 the cumulative amount of tax credits are equally apportioned
29 among all facilities classified as maternity homes. If a

1 maternity home fails to use all, or some percentage to be
2 determined by the director of the department of social services,
3 of its apportioned tax credits during this predetermined period
4 of time, the director of the department of social services may
5 reapportion these unused tax credits to those maternity homes
6 that have used all, or some percentage to be determined by the
7 director of the department of social services, of their
8 apportioned tax credits during this predetermined period of time.
9 The director of the department of social services may establish
10 more than one period of time and reapportion more than once
11 during each fiscal year. To the maximum extent possible, the
12 director of the department of social services shall establish the
13 procedure described in this subsection in such a manner as to
14 ensure that taxpayers can claim all the tax credits possible up
15 to the cumulative amount of tax credits available for the fiscal
16 year.

17 8. This section shall become effective January 1, 2000, and
18 shall apply to all tax years after December 31, 1999. No tax
19 credits shall be issued under this section after June 30, 2020.;
20 and

21 Further amend the title and enacting clause accordingly.
22