

SENATE AMENDMENT NO. _____

Offered by _____ of _____

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

2 by inserting after all of said line the following:

3 "135.460. 1. This section and sections 620.1100 and
4 620.1103 shall be known and may be cited as the "Youth
5 Opportunities and Violence Prevention Act".

6 2. As used in this section, the term "taxpayer" shall
7 include corporations as defined in section 143.441 or 143.471,
8 any charitable organization which is exempt from federal income
9 tax and whose Missouri unrelated business taxable income, if any,
10 would be subject to the state income tax imposed under chapter
11 143, and individuals, individual proprietorships and
12 partnerships.

13 3. A taxpayer shall be allowed a tax credit against the tax
14 otherwise due pursuant to chapter 143, excluding withholding tax
15 imposed by sections 143.191 to 143.265, chapter 147, chapter 148,
16 or chapter 153 in an amount equal to thirty percent for property
17 contributions and fifty percent for monetary contributions of the
18 amount such taxpayer contributed to the programs described in
19 subsection 5 of this section, not to exceed two hundred thousand
20 dollars per taxable year, per taxpayer; except as otherwise
21 provided in subdivision (5) of subsection 5 of this section. The

1 department of economic development shall prescribe the method for
2 claiming the tax credits allowed in this section. No rule or
3 portion of a rule promulgated under the authority of this section
4 shall become effective unless it has been promulgated pursuant to
5 the provisions of chapter 536. All rulemaking authority
6 delegated prior to June 27, 1997, is of no force and effect and
7 repealed; however, nothing in this section shall be interpreted
8 to repeal or affect the validity of any rule filed or adopted
9 prior to June 27, 1997, if such rule complied with the provisions
10 of chapter 536. The provisions of this section and chapter 536
11 are nonseverable and if any of the powers vested with the general
12 assembly pursuant to chapter 536, including the ability to
13 review, to delay the effective date, or to disapprove and annul a
14 rule or portion of a rule, are subsequently held
15 unconstitutional, then the purported grant of rulemaking
16 authority and any rule so proposed and contained in the order of
17 rulemaking shall be invalid and void.

18 4. The tax credits allowed by this section shall be claimed
19 by the taxpayer to offset the taxes that become due in the
20 taxpayer's tax period in which the contribution was made. Any
21 tax credit not used in such tax period may be carried over the
22 next five succeeding tax periods.

23 5. The tax credit allowed by this section may only be
24 claimed for monetary or property contributions to public or
25 private programs authorized to participate pursuant to this
26 section by the department of economic development and may be
27 claimed for the development, establishment, implementation,
28 operation, and expansion of the following activities and
29 programs:

1 (1) An adopt-a-school program. Components of the
2 adopt-a-school program shall include donations for school
3 activities, seminars, and functions; school-business employment
4 programs; and the donation of property and equipment of the
5 corporation to the school;

6 (2) Expansion of programs to encourage school dropouts to
7 reenter and complete high school or to complete a graduate
8 equivalency degree program;

9 (3) Employment programs. Such programs shall initially,
10 but not exclusively, target unemployed youth living in poverty
11 and youth living in areas with a high incidence of crime;

12 (4) New or existing youth clubs or associations;

13 (5) Employment/internship/apprenticeship programs in
14 business or trades for persons less than twenty years of age, in
15 which case the tax credit claimed pursuant to this section shall
16 be equal to one-half of the amount paid to the intern or
17 apprentice in that tax year, except that such credit shall not
18 exceed ten thousand dollars per person;

19 (6) Mentor and role model programs;

20 (7) Drug and alcohol abuse prevention training programs for
21 youth;

22 (8) Donation of property or equipment of the taxpayer to
23 schools, including schools which primarily educate children who
24 have been expelled from other schools, or donation of the same to
25 municipalities, or not-for-profit corporations or other
26 not-for-profit organizations which offer programs dedicated to
27 youth violence prevention as authorized by the department;

28 (9) Not-for-profit, private or public youth activity
29 centers;

1 (10) Nonviolent conflict resolution and mediation programs;

2 (11) Youth outreach and counseling programs;

3 (12) Programs providing food to elementary and secondary
4 school age children to take home to supplement meals during non-
5 school hours.

6 6. Any program authorized in subsection 5 of this section
7 shall, at least annually, submit a report to the department of
8 economic development outlining the purpose and objectives of such
9 program, the number of youth served, the specific activities
10 provided pursuant to such program, the duration of such program
11 and recorded youth attendance where applicable.

12 7. The department of economic development shall, at least
13 annually submit a report to the Missouri general assembly listing
14 the organizations participating, services offered and the number
15 of youth served as the result of the implementation of this
16 section.

17 8. The tax credit allowed by this section shall apply to
18 all taxable years beginning after December 31, 1995.

19 9. For the purposes of the credits described in this
20 section, in the case of a corporation described in section
21 143.471, partnership, limited liability company described in
22 section 347.015, cooperative, marketing enterprise, or
23 partnership, in computing Missouri's tax liability, such credits
24 shall be allowed to the following:

25 (1) The shareholders of the corporation described in
26 section 143.471;

27 (2) The partners of the partnership;

28 (3) The members of the limited liability company; and

29 (4) Individual members of the cooperative or marketing

1 enterprise.

2 Such credits shall be apportioned to the entities described in
3 subdivisions (1) and (2) of this subsection in proportion to
4 their share of ownership on the last day of the taxpayer's tax
5 period."; and

6 Further amend the title and enacting clause accordingly.