

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/House Bill No. 556, Page 2, Section A, Line 5,

by inserting immediately after all of said line the following:

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

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

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

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

(3) "Eligible donation", donations received from a taxpayer by an agency that are used solely to provide direct care services to children who are residents of this state. Eligible donations may include cash, publicly traded stocks and bonds, and real estate that will be valued and documented according to rules promulgated by the department of social services. For purposes of this section, "direct care services" include but are not limited to increasing the quality of care and service for children through improved employee compensation and training;

(4) "Qualified residential treatment agency" or "agency", a residential care facility that is licensed under section 210.484, accredited by the Council on Accreditation (COA), the Joint

1 Commission on Accreditation of Healthcare Organizations (JCAHO),
2 or the Commission on Accreditation of Rehabilitation Facilities
3 (CARF), and is under contract with the Missouri department of
4 social services to provide treatment services for children who
5 are residents or wards of residents of this state, and that
6 receives eligible donations. Any agency that operates more than
7 one facility or at more than one location shall be eligible for
8 the tax credit under this section only for any eligible donation
9 made to facilities or locations of the agency which are licensed
10 and accredited;

11 (5) "Taxpayer", any of the following individuals or
12 entities who make an eligible donation to an agency:

13 (a) A person, firm, partner in a firm, corporation, or a
14 shareholder in an S corporation doing business in the state of
15 Missouri and subject to the state income tax imposed in chapter
16 143;

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

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

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

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

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

1 3. For all taxable years beginning on or after January 1,
2 2007, any taxpayer shall be allowed a credit against the taxes
3 otherwise due under chapter [147, 148, or] 143, 147, or 148,
4 excluding withholding tax imposed by sections 143.191 to 143.265,
5 in an amount equal to fifty percent of the amount of an eligible
6 donation, subject to the restrictions in this section. The
7 amount of the tax credit claimed shall not exceed the amount of
8 the taxpayer's state income tax liability in the tax year for
9 which the credit is claimed. Any amount of credit that the
10 taxpayer is prohibited by this section from claiming in a tax
11 year shall not be refundable, but may be carried forward to any
12 of the taxpayer's four subsequent taxable years.

13 4. To claim the credit authorized in this section, an
14 agency may submit to the department an application for the tax
15 credit authorized by this section on behalf of taxpayers. The
16 department shall verify that the agency has submitted the
17 following items accurately and completely:

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

20 (2) A statement attesting to the eligible donation
21 received, which shall include the name and taxpayer
22 identification number of the individual making the eligible
23 donation, the amount of the eligible donation, and the date the
24 eligible donation was received by the agency; and

25 (3) Payment from the agency equal to the value of the tax
26 credit for which application is made. If the agency applying for
27 the tax credit meets all criteria required by this subsection,
28 the department shall issue a certificate in the appropriate
29 amount.

1 5. An agency may apply for tax credits in an aggregate
2 amount that does not exceed the payments made by the department
3 to the agency in the preceding twelve months.

4 6. Tax credits issued under this section may be assigned,
5 transferred, sold, or otherwise conveyed, and the new owner of
6 the tax credit shall have the same rights in the credit as the
7 taxpayer. Whenever a certificate is assigned, transferred, sold,
8 or otherwise conveyed, a notarized endorsement shall be filed
9 with the department specifying the name and address of the new
10 owner of the tax credit or the value of the credit.

11 7. The department shall promulgate rules to implement the
12 provisions of this section. Any rule or portion of a rule, as
13 that term is defined in section 536.010, that is created under
14 the authority delegated in this section shall become effective
15 only if it complies with and is subject to all of the provisions
16 of chapter 536 and, if applicable, section 536.028. This section
17 and chapter 536 are nonseverable and if any of the powers vested
18 with the general assembly pursuant to chapter 536 to review, to
19 delay the effective date, or to disapprove and annul a rule are
20 subsequently held unconstitutional, then the grant of rulemaking
21 authority and any rule proposed or adopted after August 28, 2006,
22 shall be invalid and void.

23 [8. Under section 23.253 of the Missouri sunset act:

24 (1) The program authorized under this section shall expire
25 on December 31, 2015; and

26 (2) This section shall terminate on September 1, 2016.]

27 135.1180. 1. This section shall be known and may be cited
28 as the "Developmental Disability Care Provider Tax Credit
29 Program".

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

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

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

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

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

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

3 (a) A person, firm, partner in a firm, corporation, or a
4 shareholder in an S corporation doing business in the state of
5 Missouri and subject to the state income tax imposed in chapter
6 143;

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

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

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

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

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

20 3. For all taxable years beginning on or after January 1,
21 2012, any taxpayer shall be allowed a credit against the taxes
22 otherwise due under chapter 143, 147, or 148 excluding
23 withholding tax imposed by sections 143.191 to 143.265 in an
24 amount equal to fifty percent of the amount of an eligible
25 donation, subject to the restrictions in this section. The
26 amount of the tax credit claimed shall not exceed the amount of
27 the taxpayer's state income tax liability in the tax year for
28 which the credit is claimed. Any amount of credit that the
29 taxpayer is prohibited by this section from claiming in a tax

1 year shall not be refundable, but may be carried forward to any
2 of the taxpayer's four subsequent taxable years.

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

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

10 (2) A statement attesting to the eligible donation
11 received, which shall include the name and taxpayer
12 identification number of the individual making the eligible
13 donation, the amount of the eligible donation, and the date the
14 eligible donation was received by the provider; and

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

20 5. Tax credits issued under this section may be assigned,
21 transferred, sold, or otherwise conveyed, and the new owner of
22 the tax credit shall have the same rights in the credit as the
23 taxpayer. Whenever a certificate is assigned, transferred, sold,
24 or otherwise conveyed, a notarized endorsement shall be filed
25 with the department specifying the name and address of the new
26 owner of the tax credit or the value of the credit.

27 6. The department shall promulgate rules to implement the
28 provisions of this section. Any rule or portion of a rule, as
29 that term is defined in section 536.010, that is created under

1 the authority delegated in this section shall become effective
2 only if it complies with and is subject to all of the provisions
3 of chapter 536 and, if applicable, section 536.028. This section
4 and chapter 536 are nonseverable and if any of the powers vested
5 with the general assembly pursuant to chapter 536 to review, to
6 delay the effective date, or to disapprove and annul a rule are
7 subsequently held unconstitutional, then the grant of rulemaking
8 authority and any rule proposed or adopted after August 28, 2012,
9 shall be invalid and void.

10 [7. Under section 23.253 of the Missouri sunset act:

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

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

17 (3) This section shall terminate on September first of the
18 calendar year immediately following the calendar year in which
19 the program authorized under this section is sunset.]; and

20 Further amend the title and enacting clause accordingly.