

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

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HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NOS. 1288, 1377 & 2050

AN ACT

To repeal sections 135.090, 135.341, 135.562, 135.600, 135.621, 135.630, 135.647, and 135.800, RSMo, and to enact in lieu thereof nine new sections relating to tax credits for contributions to certain benevolent organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

1 Section A. Sections 135.090, 135.341, 135.562, 135.600,
2 135.621, 135.630, 135.647, and 135.800, RSMo, are repealed and
3 nine new sections enacted in lieu thereof, to be known as
4 sections 135.090, 135.341, 135.562, 135.600, 135.621, 135.630,
5 135.647, 135.800, and 135.1125, to read as follows:

6 135.090. 1. As used in this section, the following terms
7 mean:

8 (1) "Homestead", the dwelling in Missouri owned by the
9 surviving spouse and not exceeding five acres of land surrounding
10 it as is reasonably necessary for use of the dwelling as a home.
11 As used in this section, "homestead" shall not include any
12 dwelling which is occupied by more than two families;

13 (2) "Public safety officer", any firefighter, police

1 officer, capitol police officer, parole officer, probation
2 officer, correctional employee, water patrol officer, park
3 ranger, conservation officer, commercial motor enforcement
4 officer, emergency medical technician, first responder, or
5 highway patrolman employed by the state of Missouri or a
6 political subdivision thereof who is killed in the line of duty,
7 unless the death was the result of the officer's own misconduct
8 or abuse of alcohol or drugs;

9 (3) "Surviving spouse", a spouse, who has not remarried, of
10 a public safety officer.

11 2. For all tax years beginning on or after January 1, 2008,
12 a surviving spouse shall be allowed a credit against the tax
13 otherwise due under chapter 143, excluding withholding tax
14 imposed by sections 143.191 to 143.265, in an amount equal to the
15 total amount of the property taxes on the surviving spouse's
16 homestead paid during the tax year for which the credit is
17 claimed. A surviving spouse may claim the credit authorized
18 under this section for each tax year beginning the year of death
19 of the public safety officer spouse until the tax year in which
20 the surviving spouse remarries. No credit shall be allowed for
21 the tax year in which the surviving spouse remarries. If the
22 amount allowable as a credit exceeds the income tax reduced by
23 other credits, then the excess shall be considered an overpayment
24 of the income tax.

25 3. The department of revenue shall promulgate rules to
26 implement the provisions of this section.

27 4. Any rule or portion of a rule, as that term is defined
28 in section 536.010, that is created under the authority delegated

1 in this section shall become effective only if it complies with
2 and is subject to all of the provisions of chapter 536 and, if
3 applicable, section 536.028. This section and chapter 536 are
4 nonseverable and if any of the powers vested with the general
5 assembly pursuant to chapter 536 to review, to delay the
6 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, 2007,
9 shall be invalid and void.

10 5. Pursuant to section 23.253 of the Missouri sunset act:

11 (1) The program authorized under this section shall expire
12 on December 31, ~~[2019]~~ 2026, unless reauthorized by the general
13 assembly; and

14 (2) This section shall terminate on September first of the
15 calendar year immediately following the calendar year in which
16 the program authorized under this section is sunset; and

17 (3) The provisions of this subsection shall not be
18 construed to limit or in any way impair the department's ability
19 to redeem tax credits authorized on or before the date the
20 program authorized under this section expires or a taxpayer's
21 ability to redeem such tax credits.

22 135.341. 1. As used in this section, the following terms
23 shall mean:

24 (1) "CASA", an entity which receives funding from the
25 court-appointed special advocate fund established under section
26 476.777, including an association based in this state, affiliated
27 with a national association, organized to provide support to
28 entities receiving funding from the court-appointed special

1 advocate fund;

2 (2) "Child advocacy centers", the regional child assessment
3 centers listed in subsection 2 of section 210.001, including an
4 association based in this state, affiliated with a national
5 association, and organized to provide support to entities listed
6 in subsection 2 of section 210.001;

7 (3) "Contribution", the amount of donation to a qualified
8 agency;

9 (4) "Crisis care center", entities contracted with this
10 state which provide temporary care for children whose age ranges
11 from birth through seventeen years of age whose parents or
12 guardian are experiencing an unexpected and unstable or serious
13 condition that requires immediate action resulting in short-term
14 care, usually three to five continuous, uninterrupted days, for
15 children who may be at risk for child abuse, neglect, or in an
16 emergency situation;

17 (5) "Department", the department of revenue;

18 (6) "Director", the director of the department of revenue;

19 (7) "Qualified agency", CASA, child advocacy centers, or a
20 crisis care center;

21 (8) "Tax liability", the tax due under chapter 143 other
22 than taxes withheld under sections 143.191 to 143.265.

23 2. For all tax years beginning on or after January 1, 2013,
24 a tax credit may be claimed in an amount equal to up to fifty
25 percent of a verified contribution to a qualified agency and
26 shall be named the champion for children tax credit. The minimum
27 amount of any tax credit issued shall not be less than fifty
28 dollars and shall be applied to taxes due under chapter 143,

1 excluding sections 143.191 to 143.265. A contribution
2 verification shall be issued to the taxpayer by the agency
3 receiving the contribution. Such contribution verification shall
4 include the taxpayer's name, Social Security number, amount of
5 tax credit, amount of contribution, the name and address of the
6 agency receiving the credit, and the date the contribution was
7 made. The tax credit provided under this subsection shall be
8 initially filed for the year in which the verified contribution
9 is made.

10 3. The cumulative amount of the tax credits redeemed shall
11 not exceed one million dollars [in any tax year] for all fiscal
12 years ending on or before June 30, 2019, and one million five
13 hundred thousand dollars for all fiscal years beginning on or
14 after July 1, 2019. The amount available shall be equally
15 divided among the three qualified agencies: CASA, child advocacy
16 centers, or crisis care centers, to be used towards tax credits
17 issued. In the event tax credits claimed under one agency do not
18 total the allocated amount for that agency, the unused portion
19 for that agency will be made available to the remaining agencies
20 equally. In the event the total amount of tax credits claimed
21 for any one agency exceeds the amount available for that agency,
22 the amount redeemed shall and will be apportioned equally to all
23 eligible taxpayers claiming the credit under that agency.

24 4. Prior to December thirty-first of each year, each
25 qualified agency shall apply to the department of social services
26 in order to verify their qualified agency status. Upon a
27 determination that the agency is eligible to be a qualified
28 agency, the department of social services shall provide a letter

1 of eligibility to such agency. No later than February first of
2 each year, the department of social services shall provide a list
3 of qualified agencies to the department of revenue. All tax
4 credit applications to claim the champion for children tax credit
5 shall be filed between July first and April fifteenth of each
6 fiscal year. A taxpayer shall apply for the champion for
7 children tax credit by attaching a copy of the contribution
8 verification provided by a qualified agency to such taxpayer's
9 income tax return.

10 5. Any amount of tax credit which exceeds the tax due or
11 which is applied for and otherwise eligible for issuance but not
12 issued shall not be refunded but may be carried over to any
13 subsequent [taxable] tax year, not to exceed a total of five
14 years.

15 6. Tax credits may not be assigned, transferred or sold.

16 7. (1) In the event a credit denial, due to lack of
17 available funds, causes a balance-due notice to be generated by
18 the department of revenue, or any other redeeming agency, the
19 taxpayer will not be held liable for any penalty or interest,
20 provided the balance is paid, or approved payment arrangements
21 have been made, within sixty days from the notice of denial.

22 (2) In the event the balance is not paid within sixty days
23 from the notice of denial, the remaining balance shall be due and
24 payable under the provisions of chapter 143.

25 8. The department may promulgate such rules or regulations
26 as are necessary to administer the provisions of this section.
27 Any rule or portion of a rule, as that term is defined in section
28 536.010, that is created under the authority delegated in this

1 section shall become effective only if it complies with and is
2 subject to all of the provisions of chapter 536 and, if
3 applicable, section 536.028. This section and chapter 536 are
4 nonseverable and if any of the powers vested with the general
5 assembly pursuant to chapter 536 to review, to delay the
6 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, 2013,
9 shall be invalid and void.

10 9. Pursuant to section 23.253, of the Missouri sunset act:

11 (1) The program authorized under this section shall be
12 reauthorized as of ~~[March 29, 2013]~~ December 31, 2019, and shall
13 expire on December 31, ~~[2019]~~ 2025, unless reauthorized by the
14 general assembly; and

15 (2) This section shall terminate on September first of the
16 calendar year immediately following the calendar year in which
17 the program authorized under this section is sunset; and

18 (3) The provisions of this subsection shall not be
19 construed to limit or in any way impair the department's ability
20 to redeem tax credits authorized on or before the date the
21 program authorized under this section expires or a taxpayer's
22 ability to redeem such credits.

23 10. Beginning on March 29, 2013, any verified contribution
24 to a qualified agency made on or after January 1, 2013, shall be
25 eligible for tax credits as provided by this section.

26 135.562. 1. If any taxpayer with a federal adjusted gross
27 income of thirty thousand dollars or less incurs costs for the
28 purpose of making all or any portion of such taxpayer's principal

1 dwelling accessible to an individual with a disability who
2 permanently resides with the taxpayer, such taxpayer shall
3 receive a tax credit against such taxpayer's Missouri income tax
4 liability in an amount equal to the lesser of one hundred percent
5 of such costs or two thousand five hundred dollars per taxpayer,
6 per tax year.

7 2. Any taxpayer with a federal adjusted gross income
8 greater than thirty thousand dollars but less than sixty thousand
9 dollars who incurs costs for the purpose of making all or any
10 portion of such taxpayer's principal dwelling accessible to an
11 individual with a disability who permanently resides with the
12 taxpayer shall receive a tax credit against such taxpayer's
13 Missouri income tax liability in an amount equal to the lesser of
14 fifty percent of such costs or two thousand five hundred dollars
15 per taxpayer per tax year. No taxpayer shall be eligible to
16 receive tax credits under this section in any tax year
17 immediately following a tax year in which such taxpayer received
18 tax credits under the provisions of this section.

19 3. Tax credits issued pursuant to this section may be
20 refundable in an amount not to exceed two thousand five hundred
21 dollars per tax year.

22 4. Eligible costs for which the credit may be claimed
23 include:

- 24 (1) Constructing entrance or exit ramps;
- 25 (2) Widening exterior or interior doorways;
- 26 (3) Widening hallways;
- 27 (4) Installing handrails or grab bars;
- 28 (5) Moving electrical outlets and switches;

1 (6) Installing stairway lifts;

2 (7) Installing or modifying fire alarms, smoke detectors,
3 and other alerting systems;

4 (8) Modifying hardware of doors; or

5 (9) Modifying bathrooms.

6 5. The tax credits allowed, including the maximum amount
7 that may be claimed, pursuant to this section shall be reduced by
8 an amount sufficient to offset any amount of such costs a
9 taxpayer has already deducted from such taxpayer's federal
10 adjusted gross income or to the extent such taxpayer has applied
11 any other state or federal income tax credit to such costs.

12 6. A taxpayer shall claim a credit allowed by this section
13 in the same taxable year as the credit is issued, and at the time
14 such taxpayer files his or her Missouri income tax return;
15 provided that such return is timely filed.

16 7. The department may, in consultation with the department
17 of social services, promulgate such rules or regulations as are
18 necessary to administer the provisions of this section. Any rule
19 or portion of a rule, as that term is defined in section 536.010,
20 that is created under the authority delegated in this section
21 shall become effective only if it complies with and is subject to
22 all of the provisions of chapter 536 and, if applicable, section
23 536.028. This section and chapter 536 are nonseverable and if
24 any of the powers vested with the general assembly pursuant to
25 chapter 536 to review, to delay the effective date or to
26 disapprove and annul a rule are subsequently held
27 unconstitutional, then the grant of rulemaking authority and any
28 rule proposed or adopted after August 28, 2007, shall be invalid

1 and void.

2 8. The provisions of this section shall apply to all tax
3 years beginning on or after January 1, 2008.

4 9. The provisions of this section shall expire December 31,
5 ~~[2019]~~ 2026, unless reauthorized by the general assembly. This
6 section shall terminate on September first of the calendar year
7 immediately following the calendar year in which the program
8 authorized under this section is sunset. The provisions of this
9 subsection shall not be construed to limit or in any way impair
10 the department's ability to redeem tax credits authorized on or
11 before the date the program authorized under this section expires
12 or a taxpayer's ability to redeem such tax credits.

13 10. In no event shall the aggregate amount of all tax
14 credits allowed pursuant to this section exceed one hundred
15 thousand dollars in any given fiscal year. The tax credits
16 issued pursuant to this section shall be on a first-come, first-
17 served filing basis.

18 135.600. 1. As used in this section, the following terms
19 shall mean:

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

22 (2) "Maternity home", a residential facility located in
23 this state:

24 (a) Established for the purpose of providing housing and
25 assistance to pregnant women who are carrying their pregnancies
26 to term[,];

27 (b) That does not perform, induce, or refer for abortions
28 and that does not hold itself out as performing, inducing, or

1 referring for abortions;

2 (c) That provides services at no cost to clients; and
3 [which]

4 (d) That is exempt from income taxation under the United
5 States Internal Revenue Code;

6 (3) "State tax liability", in the case of a business
7 taxpayer, any liability incurred by such taxpayer pursuant to the
8 provisions of chapter 143, chapter 147, chapter 148, and chapter
9 153, exclusive of the provisions relating to the withholding of
10 tax as provided for in sections 143.191 to 143.265, and related
11 provisions, and in the case of an individual taxpayer, any
12 liability incurred by such taxpayer pursuant to the provisions of
13 chapter 143;

14 (4) "Taxpayer", a person, firm, a partner in a firm,
15 corporation or a shareholder in an S corporation doing business
16 in the state of Missouri and subject to the state income tax
17 imposed by the provisions of chapter 143, including any
18 charitable organization which is exempt from federal income tax
19 and whose Missouri unrelated business taxable income, if any,
20 would be subject to the state income tax imposed under chapter
21 143, or a corporation subject to the annual corporation franchise
22 tax imposed by the provisions of chapter 147, or an insurance
23 company paying an annual tax on its gross premium receipts in
24 this state, or other financial institution paying taxes to the
25 state of Missouri or any political subdivision of this state
26 pursuant to the provisions of chapter 148, or an express company
27 which pays an annual tax on its gross receipts in this state
28 pursuant to chapter 153, or an individual subject to the state

1 income tax imposed by the provisions of chapter 143.

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

6 3. The amount of the tax credit claimed shall not exceed
7 the amount of the taxpayer's state tax liability for the
8 [taxable] tax year that the credit is claimed, and such taxpayer
9 shall not be allowed to claim a tax credit in excess of fifty
10 thousand dollars per [taxable] tax year. However, any tax credit
11 that cannot be claimed in the [taxable] tax year the contribution
12 was made may be carried over only to the next [four] succeeding
13 [taxable years until the full credit has been claimed] tax year.
14 No tax credit issued under this section shall be assigned,
15 transferred, or sold.

16 4. Except for any excess credit which is carried over
17 pursuant to subsection 3 of this section, a taxpayer shall not be
18 allowed to claim a tax credit unless the total amount of such
19 taxpayer's contribution or contributions to a maternity home or
20 homes in such taxpayer's [taxable] tax year has a value of at
21 least one hundred dollars.

22 5. The director of the department of social services shall
23 determine, at least annually, which facilities in this state may
24 be classified as maternity homes. The director of the department
25 of social services may require of a facility seeking to be
26 classified as a maternity home whatever information is reasonably
27 necessary to make such a determination. The director of the
28 department of social services shall classify a facility as a

1 maternity home if such facility meets the definition set forth in
2 subsection 1 of this section.

3 6. The director of the department of social services shall
4 establish a procedure by which a taxpayer can determine if a
5 facility has been classified as a maternity home, and by which
6 such taxpayer can then contribute to such maternity home and
7 claim a tax credit. Maternity homes shall be permitted to
8 decline a contribution from a taxpayer. The cumulative amount of
9 tax credits which may be claimed by all the taxpayers
10 contributing to maternity homes in any one fiscal year shall not
11 exceed two million dollars for all fiscal years ending on or
12 before June 30, 2014, and two million five hundred thousand
13 dollars for all fiscal years beginning on or after July 1, 2014,
14 and ending on or before June 30, 2019, and three million five
15 hundred thousand dollars for all fiscal years beginning on or
16 after July 1, 2019. Tax credits shall be issued in the order
17 contributions are received. If the amount of tax credits
18 redeemed in a fiscal year is less than the cumulative amount
19 authorized under this subsection, the difference shall be carried
20 over to a subsequent fiscal year or years and shall be added to
21 the cumulative amount of tax credits that may be authorized in
22 that fiscal year or years.

23 7. The director of the department of social services shall
24 establish a procedure by which, from the beginning of the fiscal
25 year until some point in time later in the fiscal year to be
26 determined by the director of the department of social services,
27 the cumulative amount of tax credits are equally apportioned
28 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, until
19 sunset. [No tax credits shall be issued under this section after
20 June 30, 2020.]

21 9. Under section 23.253 of the Missouri sunset act:

22 (1) The provisions of the program authorized under this
23 section shall automatically sunset on December thirty-first six
24 years after the effective date of this subsection unless
25 reauthorized by an act of the general assembly;

26 (2) If such program is reauthorized, the program authorized
27 under this section shall automatically sunset on December thirty-
28 first six years after the effective date of the reauthorization

1 of this section;

2 (3) This section shall terminate on September first of the
3 calendar year immediately following the calendar year in which
4 the program authorized under this section is sunset; and

5 (4) The provisions of this subsection shall not be
6 construed to limit or in any way impair the department's ability
7 to issue tax credits authorized on or before the date the program
8 authorized under this section expires or a taxpayer's ability to
9 redeem such tax credits.

10 135.621. 1. As used in this section, the following terms
11 mean:

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

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

15 (3) "Diaper bank", a nonprofit entity located in this state
16 established and operating primarily for the purpose of collecting
17 or purchasing disposable diapers or other hygiene products for
18 infants, children, or incontinent adults and that regularly
19 distributes such diapers or other hygiene products through two or
20 more schools, health care facilities, governmental agencies, or
21 other nonprofit entities for eventual distribution to individuals
22 free of charge;

23 (4) "Tax credit", a credit against the tax otherwise due
24 under chapter 143, excluding withholding tax imposed under
25 sections 143.191 to 143.265, or otherwise due under chapter 148
26 or 153;

27 (5) "Taxpayer", a person, firm, partner in a firm,
28 corporation, or shareholder in an S corporation doing business in

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

12 2. For all fiscal years beginning on or after July 1, 2019,
13 a taxpayer shall be allowed to claim a tax credit against the
14 taxpayer's state tax liability in an amount equal to fifty
15 percent of the amount of such taxpayer's contributions to a
16 diaper bank.

17 3. The amount of the tax credit claimed shall not exceed
18 the amount of the taxpayer's state tax liability for the tax year
19 for which the credit is claimed, and such taxpayer shall not be
20 allowed to claim a tax credit in excess of fifty thousand dollars
21 per tax year. However, any tax credit that cannot be claimed in
22 the tax year the contribution was made may be carried over only
23 to the next subsequent tax year. No tax credit issued under this
24 section shall be assigned, transferred, or sold.

25 4. Except for any excess credit that is carried over under
26 subsection 3 of this section, no taxpayer shall be allowed to
27 claim a tax credit unless the taxpayer contributes at least one
28 hundred dollars to one or more diaper banks during the tax year

1 for which the credit is claimed.

2 5. The department shall determine, at least annually, which
3 entities in this state qualify as diaper banks. The department
4 may require of an entity seeking to be classified as a diaper
5 bank any information which is reasonably necessary to make such a
6 determination. The department shall classify an entity as a
7 diaper bank if such entity satisfies the definition under
8 subsection 1 of this section.

9 6. The department shall establish a procedure by which a
10 taxpayer can determine if an entity has been classified as a
11 diaper bank.

12 7. Diaper banks may decline a contribution from a taxpayer.

13 8. The cumulative amount of tax credits that may be claimed
14 by all the taxpayers contributing to diaper banks in any one
15 fiscal year shall not exceed five hundred thousand dollars. Tax
16 credits shall be issued in the order contributions are received.
17 If the amount of tax credits redeemed in a tax year is less than
18 five hundred thousand dollars, the difference shall be added to
19 the cumulative limit created under this subsection for the next
20 fiscal year and carried over to subsequent fiscal years until
21 claimed.

22 9. The department shall establish a procedure by which,
23 from the beginning of the fiscal year until some point in time
24 later in the fiscal year to be determined by the department, the
25 cumulative amount of tax credits are equally apportioned among
26 all entities classified as diaper banks. If a diaper bank fails
27 to use all, or some percentage to be determined by the
28 department, of its apportioned tax credits during this

1 predetermined period of time, the department may reapportion such
2 unused tax credits to diaper banks that have used all, or some
3 percentage to be determined by the department, of their
4 apportioned tax credits during this predetermined period of time.
5 The department may establish multiple periods each fiscal year
6 and reapportion accordingly. To the maximum extent possible, the
7 department shall establish the procedure described under this
8 subsection in such a manner as to ensure that taxpayers can claim
9 as many of the tax credits as possible, up to the cumulative
10 limit created under subsection 8 of this section.

11 10. Each diaper bank shall provide information to the
12 department concerning the identity of each taxpayer making a
13 contribution and the amount of the contribution. The department
14 shall provide the information to the department of revenue. The
15 department shall be subject to the confidentiality and penalty
16 provisions of section 32.057 relating to the disclosure of tax
17 information.

18 11. Under section 23.253 of the Missouri sunset act:

19 (1) The provisions of the program authorized under this
20 section shall automatically sunset on December thirty-first six
21 years after the effective date of this section unless
22 reauthorized by an act of the general assembly;

23 (2) If such program is reauthorized, the program authorized
24 under this section shall automatically sunset on December
25 thirty-first six years after the effective date of the
26 reauthorization of this section;

27 (3) This section shall terminate on September first of the
28 calendar year immediately following the calendar year in which

1 the program authorized under this section is sunset; and

2 (4) The provisions of this subsection shall not be
3 construed to limit or in any way impair the department's ability
4 to issue tax credits authorized on or before the date the program
5 authorized under this section expires or a taxpayer's ability to
6 redeem such tax credits.

7 135.630. 1. As used in this section, the following terms
8 mean:

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

11 (2) "Director", the director of the department of social
12 services;

13 (3) "Pregnancy resource center", a nonresidential facility
14 located in this state:

15 (a) Established and operating primarily to provide
16 assistance to women with crisis pregnancies or unplanned
17 pregnancies by offering pregnancy testing, counseling, emotional
18 and material support, and other similar services to encourage and
19 assist such women in carrying their pregnancies to term; and

20 (b) Where childbirths are not performed; and

21 (c) Which does not perform, induce, or refer for abortions
22 and which does not hold itself out as performing, inducing, or
23 referring for abortions; and

24 (d) Which provides direct client services at the facility,
25 as opposed to merely providing counseling or referral services by
26 telephone; and

27 (e) Which provides its services at no cost to its clients;

28 and

1 (f) When providing medical services, such medical services
2 must be performed in accordance with Missouri statute; and

3 (g) Which is exempt from income taxation pursuant to the
4 Internal Revenue Code of 1986, as amended;

5 (4) "State tax liability", in the case of a business
6 taxpayer, any liability incurred by such taxpayer pursuant to the
7 provisions of chapters 143, 147, 148, and 153, excluding sections
8 143.191 to 143.265 and related provisions, and in the case of an
9 individual taxpayer, any liability incurred by such taxpayer
10 pursuant to the provisions of chapter 143, excluding sections
11 143.191 to 143.265 and related provisions;

12 (5) "Taxpayer", a person, firm, a partner in a firm,
13 corporation, or a shareholder in an S corporation doing business
14 in the state of Missouri and subject to the state income tax
15 imposed by the provisions of chapter 143, or a corporation
16 subject to the annual corporation franchise tax imposed by the
17 provisions of chapter 147, or an insurance company paying an
18 annual tax on its gross premium receipts in this state, or other
19 financial institution paying taxes to the state of Missouri or
20 any political subdivision of this state pursuant to the
21 provisions of chapter 148, or an express company which pays an
22 annual tax on its gross receipts in this state pursuant to
23 chapter 153, or an individual subject to the state income tax
24 imposed by the provisions of chapter 143, or any charitable
25 organization which is exempt from federal income tax and whose
26 Missouri unrelated business taxable income, if any, would be
27 subject to the state income tax imposed under chapter 143.

28 2. (1) Beginning on March 29, 2013, any contribution to a

1 pregnancy resource center made on or after January 1, 2013, shall
2 be eligible for tax credits as provided by this section.

3 (2) For all tax years beginning on or after January 1,
4 2007, a taxpayer shall be allowed to claim a tax credit against
5 the taxpayer's state tax liability in an amount equal to fifty
6 percent of the amount such taxpayer contributed to a pregnancy
7 resource center.

8 3. The amount of the tax credit claimed shall not exceed
9 the amount of the taxpayer's state tax liability for the
10 [taxable] tax year for which the credit is claimed, and such
11 taxpayer shall not be allowed to claim a tax credit in excess of
12 fifty thousand dollars per [taxable] tax year. However, any tax
13 credit that cannot be claimed in the [taxable] tax year the
14 contribution was made may be carried over only to the next [four]
15 succeeding [taxable years until the full credit has been claimed]
16 tax year. No tax credit issued under this section shall be
17 assigned, transferred, or sold.

18 4. Except for any excess credit which is carried over
19 pursuant to subsection 3 of this section, a taxpayer shall not be
20 allowed to claim a tax credit unless the total amount of such
21 taxpayer's contribution or contributions to a pregnancy resource
22 center or centers in such taxpayer's [taxable] tax year has a
23 value of at least one hundred dollars.

24 5. The director shall determine, at least annually, which
25 facilities in this state may be classified as pregnancy resource
26 centers. The director may require of a facility seeking to be
27 classified as a pregnancy resource center whatever information
28 which is reasonably necessary to make such a determination. The

1 director shall classify a facility as a pregnancy resource center
2 if such facility meets the definition set forth in subsection 1
3 of this section.

4 6. The director shall establish a procedure by which a
5 taxpayer can determine if a facility has been classified as a
6 pregnancy resource center. Pregnancy resource centers shall be
7 permitted to decline a contribution from a taxpayer. The
8 cumulative amount of tax credits which may be claimed by all the
9 taxpayers contributing to pregnancy resource centers in any one
10 fiscal year shall not exceed two million dollars for all fiscal
11 years ending on or before June 30, 2014, and two million five
12 hundred thousand dollars for all fiscal years beginning on or
13 after July 1, 2014, and ending on or before June 30, 2019, and
14 three million five hundred thousand dollars for all fiscal years
15 beginning on or after July 1, 2019. Tax credits shall be issued
16 in the order contributions are received. If the amount of tax
17 credits redeemed in a fiscal year is less than the cumulative
18 amount authorized under this subsection, the difference shall be
19 carried over to a subsequent fiscal year or years and shall be
20 added to the cumulative amount of tax credits that may be
21 authorized in that fiscal year or years.

22 7. The director shall establish a procedure by which, from
23 the beginning of the fiscal year until some point in time later
24 in the fiscal year to be determined by the director, the
25 cumulative amount of tax credits are equally apportioned among
26 all facilities classified as pregnancy resource centers. If a
27 pregnancy resource center fails to use all, or some percentage to
28 be determined by the director, of its apportioned tax credits

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

12 8. Each pregnancy resource center shall provide information
13 to the director concerning the identity of each taxpayer making a
14 contribution to the pregnancy resource center who is claiming a
15 tax credit pursuant to this section and the amount of the
16 contribution. The director shall provide the information to the
17 director of revenue. The director shall be subject to the
18 confidentiality and penalty provisions of section 32.057 relating
19 to the disclosure of tax information.

20 9. ~~Pursuant to~~ Under section 23.253 of the Missouri
21 sunset act:

22 (1) The provisions of the program authorized under this
23 section shall ~~be reauthorized as of March 29, 2013, and shall~~
24 ~~expire~~ automatically sunset on December ~~[31, 2019,]~~ thirty-first
25 six years after the effective date of this section unless
26 reauthorized by an act of the general assembly; ~~[and]~~

27 (2) If such program is reauthorized, the program authorized
28 under this section shall automatically sunset on December thirty-

1 first six years after the effective date of the reauthorization
2 of this section;

3 (3) This section shall terminate on September first of the
4 calendar year immediately following the calendar year in which a
5 program authorized under this section is sunset; and

6 ~~[(3)]~~ (4) The provisions of this subsection shall not be
7 construed to limit or in any way impair the department's ability
8 to issue tax credits authorized on or before the date the program
9 authorized under this section expires or a taxpayer's ability to
10 redeem such tax credits.

11 135.647. 1. As used in this section, the following terms
12 shall mean:

13 (1) "Local food pantry", any food pantry that is:

14 (a) Exempt from taxation under section 501(c)(3) of the
15 Internal Revenue Code of 1986, as amended; and

16 (b) Distributing emergency food supplies to Missouri low-
17 income people who would otherwise not have access to food
18 supplies in the area in which the taxpayer claiming the tax
19 credit under this section resides;

20 (2) "Local homeless shelter", any homeless shelter that is:

21 (a) Exempt from taxation under Section 501(c)(3) of the
22 Internal Revenue Code of 1986, as amended; and

23 (b) Providing temporary living arrangements, in the area in
24 which the taxpayer claiming the tax credit under this section
25 resides, for individuals and families who otherwise lack a fixed,
26 regular, and adequate nighttime residence and lack the resources
27 or support networks to obtain other permanent housing;

28 (3) "Local soup kitchen", any soup kitchen that is:

1 (a) Exempt from taxation under section 501(c)(3) of the
2 Internal Revenue Code of 1986, as amended; and

3 (b) Providing prepared meals through an established
4 congregate feeding operation to needy, low-income persons
5 including, but not limited to, homeless persons in the area in
6 which the taxpayer claiming the tax credit under this section
7 resides;

8 (4) "Taxpayer", an individual, a firm, a partner in a firm,
9 corporation, or a shareholder in an S corporation doing business
10 in this state and subject to the state income tax imposed by
11 chapter 143, excluding withholding tax imposed by sections
12 143.191 to 143.265.

13 2. (1) Beginning on March 29, 2013, any donation of cash
14 or food made to a local food pantry on or after January 1, 2013,
15 unless such food is donated after the food's expiration date,
16 shall be eligible for tax credits as provided by this section.

17 (2) [For all tax years beginning on or after January 1,
18 2007,] Beginning on August 28, 2018, any donation of cash or food
19 made to a local soup kitchen or local homeless shelter on or
20 after January 1, 2018, unless such food is donated after the
21 food's expiration date, shall be eligible for a tax credit as
22 provided under this section.

23 (3) Any taxpayer who [donates cash or food, unless such
24 food is donated after the food's expiration date, to any local
25 food pantry] makes a donation that is eligible for a tax credit
26 under this section shall be allowed a credit against the tax
27 otherwise due under chapter 143, excluding withholding tax
28 imposed by sections 143.191 to 143.265, in an amount equal to

1 fifty percent of the value of the donations made to the extent
2 such amounts that have been subtracted from federal adjusted
3 gross income or federal taxable income are added back in the
4 determination of Missouri adjusted gross income or Missouri
5 taxable income before the credit can be claimed. Each taxpayer
6 claiming a tax credit under this section shall file an affidavit
7 with the income tax return verifying the amount of their
8 contributions. The amount of the tax credit claimed shall not
9 exceed the amount of the taxpayer's state tax liability for the
10 tax year that the credit is claimed[,] and shall not exceed two
11 thousand five hundred dollars per taxpayer claiming the credit.
12 Any amount of credit that the taxpayer is prohibited by this
13 section from claiming in a tax year shall not be refundable, but
14 may be carried forward to any of the taxpayer's three subsequent
15 [taxable] tax years. No tax credit granted under this section
16 shall be transferred, sold, or assigned. No taxpayer shall be
17 eligible to receive a credit pursuant to this section if such
18 taxpayer employs persons who are not authorized to work in the
19 United States under federal law. No taxpayer shall be able to
20 claim more than one credit under this section for a single
21 donation.

22 3. The cumulative amount of tax credits under this section
23 which may be allocated to all taxpayers contributing to a local
24 food pantry, local soup kitchen, or local homeless shelter in any
25 one fiscal year shall not exceed one million seven hundred fifty
26 thousand dollars. The director of revenue shall establish a
27 procedure by which the cumulative amount of tax credits is
28 apportioned among all taxpayers claiming the credit by April

1 fifteenth of the fiscal year in which the tax credit is claimed.
2 To the maximum extent possible, the director of revenue shall
3 establish the procedure described in this subsection in such a
4 manner as to ensure that taxpayers can claim all the tax credits
5 possible up to the cumulative amount of tax credits available for
6 the fiscal year.

7 4. Any local food pantry, local soup kitchen, or local
8 homeless shelter may accept or reject any donation of food made
9 under this section for any reason. For purposes of this section,
10 any donations of food accepted by a local food pantry, local soup
11 kitchen, or local homeless shelter shall be valued at fair market
12 value, or at wholesale value if the taxpayer making the donation
13 of food is a retail grocery store, food broker, wholesaler, or
14 restaurant.

15 5. The department of revenue shall promulgate rules to
16 implement the provisions of this section. Any rule or portion of
17 a rule, as that term is defined in section 536.010, that is
18 created under the authority delegated in this section shall
19 become effective only if it complies with and is subject to all
20 of the provisions of chapter 536 and, if applicable, section
21 536.028. This section and chapter 536 are nonseverable and if
22 any of the powers vested with the general assembly pursuant to
23 chapter 536 to review, to delay the effective date, or to
24 disapprove and annul a rule are subsequently held
25 unconstitutional, then the grant of rulemaking authority and any
26 rule proposed or adopted after August 28, 2007, shall be invalid
27 and void.

28 6. Under section 23.253 of the Missouri sunset act:

1 (1) The program authorized under this section shall be
2 reauthorized as of [March 29, 2013] August 28, 2018, and shall
3 expire on December 31, [2019] 2026, unless reauthorized by the
4 general assembly; and

5 (2) This section shall terminate on September first of the
6 calendar year immediately following the calendar year in which
7 the program authorized under this section is sunset; and

8 (3) The provisions of this subsection shall not be
9 construed to limit or in any way impair [the department's] a
10 taxpayer's ability to redeem tax credits authorized on or before
11 the date the program authorized under this section expires [or a
12 taxpayer's ability to redeem such tax credits].

13 135.800. 1. The provisions of sections 135.800 to 135.830
14 shall be known and may be cited as the "Tax Credit Accountability
15 Act of 2004".

16 2. As used in sections 135.800 to 135.830, the following
17 terms mean:

18 (1) "Administering agency", the state agency or department
19 charged with administering a particular tax credit program, as
20 set forth by the program's enacting statute; where no department
21 or agency is set forth, the department of revenue;

22 (2) "Agricultural tax credits", the agricultural product
23 utilization contributor tax credit created pursuant to section
24 348.430, the new generation cooperative incentive tax credit
25 created pursuant to section 348.432, the family farm breeding
26 livestock loan tax credit created under section 348.505, the
27 qualified beef tax credit created under section 135.679, and the
28 wine and grape production tax credit created pursuant to section

1 135.700;

2 (3) "All tax credit programs", or "any tax credit program",
3 the tax credit programs included in the definitions of
4 agricultural tax credits, business recruitment tax credits,
5 community development tax credits, domestic and social tax
6 credits, entrepreneurial tax credits, environmental tax credits,
7 financial and insurance tax credits, housing tax credits,
8 redevelopment tax credits, and training and educational tax
9 credits;

10 (4) "Business recruitment tax credits", the business
11 facility tax credit created pursuant to sections 135.110 to
12 135.150 and section 135.258, the enterprise zone tax benefits
13 created pursuant to sections 135.200 to 135.270, the business use
14 incentives for large-scale development programs created pursuant
15 to sections 100.700 to 100.850, the development tax credits
16 created pursuant to sections 32.100 to 32.125, the rebuilding
17 communities tax credit created pursuant to section 135.535, the
18 film production tax credit created pursuant to section 135.750,
19 the enhanced enterprise zone created pursuant to sections 135.950
20 to 135.970, and the Missouri quality jobs program created
21 pursuant to sections 620.1875 to 620.1900;

22 (5) "Community development tax credits", the neighborhood
23 assistance tax credit created pursuant to sections 32.100 to
24 32.125, the family development account tax credit created
25 pursuant to sections 208.750 to 208.775, the dry fire hydrant tax
26 credit created pursuant to section 320.093, and the
27 transportation development tax credit created pursuant to section
28 135.545;

1 (6) "Domestic and social tax credits", the youth
2 opportunities tax credit created pursuant to section 135.460 and
3 sections 620.1100 to 620.1103, the shelter for victims of
4 domestic violence created pursuant to section 135.550, the senior
5 citizen or disabled person property tax credit created pursuant
6 to sections 135.010 to 135.035, the special needs adoption tax
7 credit created pursuant to sections 135.325 to 135.339, the
8 champion for children tax credit created pursuant to section
9 135.341, the maternity home tax credit created pursuant to
10 section 135.600, the surviving spouse tax credit created pursuant
11 to section 135.090, the residential treatment agency tax credit
12 created pursuant to section 135.1150, the pregnancy resource
13 center tax credit created pursuant to section 135.630, the food
14 pantry tax credit created pursuant to section 135.647, the health
15 care access fund tax credit created pursuant to section 135.575,
16 the residential dwelling access tax credit created pursuant to
17 section 135.562, the developmental disability care provider tax
18 credit created under section 135.1180, [and] the shared care tax
19 credit created pursuant to section 192.2015, and the diaper bank
20 tax credit created pursuant to section 135.621;

21 (7) "Entrepreneurial tax credits", the capital tax credit
22 created pursuant to sections 135.400 to 135.429, the certified
23 capital company tax credit created pursuant to sections 135.500
24 to 135.529, the seed capital tax credit created pursuant to
25 sections 348.300 to 348.318, the new enterprise creation tax
26 credit created pursuant to sections 620.635 to 620.653, the
27 research tax credit created pursuant to section 620.1039, the
28 small business incubator tax credit created pursuant to section

1 620.495, the guarantee fee tax credit created pursuant to section
2 135.766, and the new generation cooperative tax credit created
3 pursuant to sections 32.105 to 32.125;

4 (8) "Environmental tax credits", the charcoal producer tax
5 credit created pursuant to section 135.313, the wood energy tax
6 credit created pursuant to sections 135.300 to 135.311, and the
7 alternative fuel stations tax credit created pursuant to section
8 135.710;

9 (9) "Financial and insurance tax credits", the bank
10 franchise tax credit created pursuant to section 148.030, the
11 bank tax credit for S corporations created pursuant to section
12 143.471, the exam fee tax credit created pursuant to section
13 148.400, the health insurance pool tax credit created pursuant to
14 section 376.975, the life and health insurance guaranty tax
15 credit created pursuant to section 376.745, the property and
16 casualty guaranty tax credit created pursuant to section 375.774,
17 and the self-employed health insurance tax credit created
18 pursuant to section 143.119;

19 (10) "Housing tax credits", the neighborhood preservation
20 tax credit created pursuant to sections 135.475 to 135.487, the
21 low-income housing tax credit created pursuant to sections
22 135.350 to 135.363, and the affordable housing tax credit created
23 pursuant to sections 32.105 to 32.125;

24 (11) "Recipient", the individual or entity who is the
25 original applicant for and who receives proceeds from a tax
26 credit program directly from the administering agency, the person
27 or entity responsible for the reporting requirements established
28 in section 135.805;

1 (12) "Redevelopment tax credits", the historic preservation
2 tax credit created pursuant to sections 253.545 to 253.559, the
3 brownfield redevelopment program tax credit created pursuant to
4 sections 447.700 to 447.718, the community development
5 corporations tax credit created pursuant to sections 135.400 to
6 135.430, the infrastructure tax credit created pursuant to
7 subsection 6 of section 100.286, the bond guarantee tax credit
8 created pursuant to section 100.297, the disabled access tax
9 credit created pursuant to section 135.490, the new markets tax
10 credit created pursuant to section 135.680, and the distressed
11 areas land assemblage tax credit created pursuant to section
12 99.1205;

13 (13) "Training and educational tax credits", the Missouri
14 works new jobs tax credit and Missouri works retained jobs credit
15 created pursuant to sections 620.800 to 620.809.

16 135.1125. 1. As used in this section, the following terms
17 shall mean:

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

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

22 (3) "Eligible donation", a donation of cash, stock, bonds
23 or other marketable securities, or real property made to an
24 eligible provider;

25 (4) "Eligible provider", an organization that provides
26 funding for unmet health, hunger, and hygiene needs of children
27 in school;

28 (5) "Taxpayer", a person, firm, partner in a firm,

1 corporation, or a shareholder in an S corporation doing business
2 in the state of Missouri and subject to the state income tax
3 imposed in chapter 143, an insurance company paying an annual tax
4 on its gross premium receipts in this state, any other financial
5 institution paying taxes to the state of Missouri or any
6 political subdivision of this state under chapter 148, or any
7 charitable organization which is exempt from federal income tax
8 and whose Missouri unrelated business taxable income, if any,
9 would be subject to the state income tax imposed under chapter
10 143.

11 2. For all taxable years beginning on or after January 1,
12 2019, any taxpayer shall be allowed a credit against the taxes
13 otherwise due under chapter 143 or 148, excluding withholding tax
14 under sections 143.191 to 143.265, in an amount equal to fifty
15 percent of the amount of an eligible donation. The amount of the
16 tax credit claimed shall not exceed the amount of the taxpayer's
17 state income tax liability in the tax year for which the credit
18 is claimed. Any amount of credit that the taxpayer is prohibited
19 by this section from claiming in a tax year shall not be
20 refundable, but may be carried forward to any of the taxpayer's
21 four subsequent taxable years.

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

27 (1) A valid application in the form and format required by
28 the department;

1 (2) A statement attesting to the eligible donation
2 received, which shall include the name and taxpayer
3 identification number of the individual making the eligible
4 donation, the amount of the eligible donation, and the date the
5 eligible donation was received by the provider; and

6 (3) A payment from the eligible provider in an amount equal
7 to fifty percent of the eligible donation.

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

11 4. Tax credits issued under this section may be assigned,
12 transferred, sold, or otherwise conveyed, and the new owner of
13 the tax credit shall have the same rights in the credit as the
14 taxpayer. Whenever a certificate is assigned, transferred, sold,
15 or otherwise conveyed, a notarized endorsement shall be filed
16 with the department specifying the name and address of the new
17 owner of the tax credit or the value of the credit.

18 5. The department shall promulgate rules to implement the
19 provisions of this section. Any rule or portion of a rule, as
20 that term is defined in section 536.010 that is created under the
21 authority delegated in this section shall become effective only
22 if it complies with and is subject to all of the provisions of
23 chapter 536, and, if applicable, section 536.028. This section
24 and chapter 536 are nonseverable and if any of the powers vested
25 with the general assembly pursuant to chapter 536, to review, to
26 delay the effective date, or to disapprove and annul a rule are
27 subsequently held unconstitutional, then the grant of rulemaking
28 authority and any rule proposed or adopted after August 28, 2018,

1 shall be invalid and void.

2 6. Pursuant to section 23.253 of the Missouri sunset act:

3 (1) The provisions of this section shall automatically
4 sunset six years after the effective date of this section, unless
5 reauthorized by an act of the general assembly; and

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

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