

SECOND REGULAR SESSION

# SENATE BILL NO. 675

99TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR ROWDEN.

Pre-filed December 1, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

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## AN ACT

To repeal section 135.341, RSMo, and to enact in lieu thereof one new section relating to the champion for children tax credit.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 135.341, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 135.341, to read as follows:

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

2 (1) "CASA", an entity which receives funding from the court-appointed  
3 special advocate fund established under section 476.777, including an association  
4 based in this state, affiliated with a national association, organized to provide  
5 support to entities receiving funding from the court-appointed special advocate  
6 fund;

7 (2) "Child advocacy centers", the regional child assessment centers listed  
8 in subsection 2 of section 210.001;

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

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

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

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

18 (7) "Qualified agency", CASA, child advocacy centers, or a crisis care

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

19 center;

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

22 2. For all tax years beginning on or after January 1, 2013, a tax credit  
23 may be claimed in an amount equal to up to fifty percent of a verified  
24 contribution to a qualified agency and shall be named the champion for children  
25 tax credit. The minimum amount of any tax credit issued shall not be less than  
26 fifty dollars and shall be applied to taxes due under chapter 143, excluding  
27 sections 143.191 to 143.265. A contribution verification shall be issued to the  
28 taxpayer by the agency receiving the contribution. Such contribution verification  
29 shall include the taxpayer's name, Social Security number, amount of tax credit,  
30 amount of contribution, the name and address of the agency receiving the credit,  
31 and the date the contribution was made. The tax credit provided under this  
32 subsection shall be initially filed for the year in which the verified contribution  
33 is made.

34 3. The cumulative amount of the tax credits redeemed shall not exceed  
35 one million dollars in any tax year. The amount available shall be equally  
36 divided among the three qualified agencies: CASA, child advocacy centers, or  
37 crisis care centers, to be used towards tax credits issued. In the event tax credits  
38 claimed under one agency do not total the allocated amount for that agency, the  
39 unused portion for that agency will be made available to the remaining agencies  
40 equally. In the event the total amount of tax credits claimed for any one agency  
41 exceeds the amount available for that agency, the amount redeemed shall and  
42 will be apportioned equally to all eligible taxpayers claiming the credit under that  
43 agency.

44 4. Prior to December thirty-first of each year, each qualified agency shall  
45 apply to the department of social services in order to verify their qualified agency  
46 status. Upon a determination that the agency is eligible to be a qualified agency,  
47 the department of social services shall provide a letter of eligibility to such  
48 agency. No later than February first of each year, the department of social  
49 services shall provide a list of qualified agencies to the department of revenue.  
50 All tax credit applications to claim the champion for children tax credit shall be  
51 filed between July first and April fifteenth of each fiscal year. A taxpayer shall  
52 apply for the champion for children tax credit by attaching a copy of the  
53 contribution verification provided by a qualified agency to such taxpayer's income  
54 tax return.

55           5. Any amount of tax credit which exceeds the tax due or which is applied  
56 for and otherwise eligible for issuance but not issued shall not be refunded but  
57 may be carried over to any subsequent taxable year, not to exceed a total of five  
58 years.

59           6. Tax credits may be assigned, transferred or sold.

60           7. (1) In the event a credit denial, due to lack of available funds, causes  
61 a balance-due notice to be generated by the department of revenue, or any other  
62 redeeming agency, the taxpayer will not be held liable for any penalty or interest,  
63 provided the balance is paid, or approved payment arrangements have been  
64 made, within sixty days from the notice of denial.

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

68           8. The department may promulgate such rules or regulations as are  
69 necessary to administer the provisions of this section. Any rule or portion of a  
70 rule, as that term is defined in section 536.010, that is created under the  
71 authority delegated in this section shall become effective only if it complies with  
72 and is subject to all of the provisions of chapter 536 and, if applicable, section  
73 536.028. This section and chapter 536 are nonseverable and if any of the powers  
74 vested with the general assembly pursuant to chapter 536 to review, to delay the  
75 effective date, or to disapprove and annul a rule are subsequently held  
76 unconstitutional, then the grant of rulemaking authority and any rule proposed  
77 or adopted after August 28, 2013, shall be invalid and void.

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

79           (1) The program authorized under this section shall be reauthorized as of  
80 March 29, [2013] **2019**, and shall expire on December 31, [2019] **2025**, unless  
81 reauthorized by the general assembly; and

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

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

89           10. Beginning on March 29, 2013, any verified contribution to a qualified  
90 agency made on or after January 1, 2013, shall be eligible for tax credits as

91 provided by this section.

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