

FIRST REGULAR SESSION

SENATE BILL NO. 155

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

0930S.02I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal sections 135.550 and 135.600, RSMo, and to enact in lieu thereof two 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:

Section A. Sections 135.550 and 135.600, RSMo, are
2 repealed and two new sections enacted in lieu thereof, to be
3 known as sections 135.550 and 135.600, to read as follows:

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

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

5 (2) "**Rape crisis center**", a **community-based nonprofit**
6 **rape crisis center, as defined in section 455.003, located**
7 **in this state and that provides the twenty-four hour core**
8 **services of hospital advocacy and crisis hotline support to**
9 **survivors of rape and sexual assault;**

10 (3) "Shelter for victims of domestic violence", a
11 facility located in this state which meets the definition of
12 a shelter for victims of domestic violence pursuant to
13 section 455.200 and which meets the requirements of section
14 455.220, **or a nonprofit organization established and**
15 **operating exclusively for the purpose of supporting a**
16 **shelter for victims of domestic violence operated by the**
17 **state or one of its political subdivisions;**

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

18 [(3)] (4) "State tax liability", in the case of a
19 business taxpayer, any liability incurred by such taxpayer
20 pursuant to the provisions of chapter 143, chapter 147,
21 chapter 148, and chapter 153, exclusive of the provisions
22 relating to the withholding of tax as provided for in
23 sections 143.191 to 143.265 and related provisions, and in
24 the case of an individual taxpayer, any liability incurred
25 by such taxpayer pursuant to the provisions of chapter 143;

26 [(4)] (5) "Taxpayer", a person, firm, a partner in a
27 firm, corporation or a shareholder in an S corporation doing
28 business in the state of Missouri and subject to the state
29 income tax imposed by the provisions of chapter 143, or a
30 corporation subject to the annual corporation franchise tax
31 imposed by the provisions of chapter 147, including any
32 charitable organization which is exempt from federal income
33 tax and whose Missouri unrelated business taxable income, if
34 any, would be subject to the state income tax imposed under
35 chapter 143, or an insurance company paying an annual tax on
36 its gross premium receipts in this state, or other financial
37 institution paying taxes to the state of Missouri or any
38 political subdivision of this state pursuant to the
39 provisions of chapter 148, or an express company which pays
40 an annual tax on its gross receipts in this state pursuant
41 to chapter 153, or an individual subject to the state income
42 tax imposed by the provisions of chapter 143.

43 2. A taxpayer shall be allowed to claim a tax credit
44 against the taxpayer's state tax liability, in an amount
45 equal to fifty percent of the amount such taxpayer
46 contributed to a shelter for victims of domestic violence **or**
47 **rape crisis center for all fiscal years ending on or before**
48 **June 30, 2022, and seventy percent of the amount such**
49 **taxpayer contributed to a shelter for victims of domestic**

50 **violence or rape crisis center for all fiscal years**
51 **beginning on or after July 1, 2022.**

52 3. The amount of the tax credit claimed shall not
53 exceed the amount of the taxpayer's state tax liability for
54 the taxable year that the credit is claimed, and such
55 taxpayer shall not be allowed to claim a tax credit in
56 excess of fifty thousand dollars per taxable year. However,
57 any tax credit that cannot be claimed in the taxable year
58 the contribution was made may be carried over to the next
59 four succeeding taxable years until the full credit has been
60 claimed.

61 4. Except for any excess credit which is carried over
62 pursuant to subsection 3 of this section, a taxpayer shall
63 not be allowed to claim a tax credit unless the total amount
64 of such taxpayer's contribution or contributions to a
65 shelter or shelters for victims of domestic violence **or rape**
66 **crisis center** in such taxpayer's taxable year has a value of
67 at least one hundred dollars.

68 5. The director of the department of social services
69 shall determine, at least annually, which facilities in this
70 state may be classified as shelters for victims of domestic
71 violence **and rape crisis centers**. The director of the
72 department of social services may require of a facility
73 seeking to be classified as a shelter for victims of
74 domestic violence **or rape crisis center** whatever information
75 is reasonably necessary to make such a determination. The
76 director of the department of social services shall classify
77 a facility as a shelter for victims of domestic violence **or**
78 **rape crisis center** if such facility meets the definition set
79 forth in subsection 1 of this section.

80 6. The director of the department of social services
81 shall establish a procedure by which a taxpayer can

82 determine if a facility has been classified as a shelter for
83 victims of domestic violence **or rape crisis center**, and by
84 which such taxpayer can then contribute to such shelter for
85 victims of domestic violence **or rape crisis center** and claim
86 a tax credit. Shelters for victims of domestic violence **and**
87 **rape crisis centers** shall be permitted to decline a
88 contribution from a taxpayer. The cumulative amount of tax
89 credits which may be claimed by all the taxpayers
90 contributing to shelters for victims of domestic violence
91 **and rape crisis centers** in any one fiscal year shall not
92 exceed two million dollars **for all fiscal years ending on or**
93 **before June 30, 2022. For all fiscal years beginning on or**
94 **after July 1, 2022, there shall be no limit imposed on the**
95 **cumulative amount of tax credits that may be claimed by all**
96 **taxpayers contributing to shelters for victims of domestic**
97 **violence and rape crisis centers under the provisions of**
98 **this section.**

99 7. **For all fiscal years ending on or before June 30,**
100 **2022,** the director of the department of social services
101 shall establish a procedure by which, from the beginning of
102 the fiscal year until some point in time later in the fiscal
103 year to be determined by the director of the department of
104 social services, the cumulative amount of tax credits are
105 equally apportioned among all facilities classified as
106 shelters for victims of domestic violence **and rape crisis**
107 **centers.** If a shelter for victims of domestic violence **or**
108 **rape crisis center** fails to use all, or some percentage to
109 be determined by the director of the department of social
110 services, of its apportioned tax credits during this
111 predetermined period of time, the director of the department
112 of social services may reapportion these unused tax credits
113 to those shelters for victims of domestic violence **and rape**

114 **crisis centers** that have used all, or some percentage to be
115 determined by the director of the department of social
116 services, of their apportioned tax credits during this
117 predetermined period of time. The director of the
118 department of social services may establish more than one
119 period of time and reapportion more than once during each
120 fiscal year. To the maximum extent possible, the director
121 of the department of social services shall establish the
122 procedure described in this subsection in such a manner as
123 to ensure that taxpayers can claim all the tax credits
124 possible up to the cumulative amount of tax credits
125 available for the fiscal year.

126 8. This section shall become effective January 1,
127 2000, and shall apply to all tax years after December 31,
128 1999.

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

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

5 (2) "Maternity home", a residential facility located
6 in this state:

7 (a) Established for the purpose of providing housing
8 and assistance to pregnant women who are carrying their
9 pregnancies to term;

10 (b) That does not perform, induce, or refer for
11 abortions and that does not hold itself out as performing,
12 inducing, or referring for abortions;

13 (c) That provides services at no cost to clients; and

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

16 (3) "State tax liability", in the case of a business
17 taxpayer, any liability incurred by such taxpayer pursuant

18 to the provisions of chapter 143, chapter 147, chapter 148,
19 and chapter 153, exclusive of the provisions relating to the
20 withholding of tax as provided for in sections 143.191 to
21 143.265, and related provisions, and in the case of an
22 individual taxpayer, any liability incurred by such taxpayer
23 pursuant to the provisions of chapter 143;

24 (4) "Taxpayer", a person, firm, a partner in a firm,
25 corporation or a shareholder in an S corporation doing
26 business in the state of Missouri and subject to the state
27 income tax imposed by the provisions of chapter 143,
28 including any charitable organization which is exempt from
29 federal income tax and whose Missouri unrelated business
30 taxable income, if any, would be subject to the state income
31 tax imposed under chapter 143, or a corporation subject to
32 the annual corporation franchise tax imposed by the
33 provisions of chapter 147, or an insurance company paying an
34 annual tax on its gross premium receipts in this state, or
35 other financial institution paying taxes to the state of
36 Missouri or any political subdivision of this state pursuant
37 to the provisions of chapter 148, or an express company
38 which pays an annual tax on its gross receipts in this state
39 pursuant to chapter 153, or an individual subject to the
40 state income tax imposed by the provisions of chapter 143.

41 2. A taxpayer shall be allowed to claim a tax credit
42 against the taxpayer's state tax liability, in an amount
43 equal to fifty percent of the amount such taxpayer
44 contributed to a maternity home **for all fiscal years ending**
45 **on or before June 30, 2022, and seventy percent of the**
46 **amount such taxpayer contributed to a maternity home for all**
47 **fiscal years beginning on or after July 1, 2022.**

48 3. The amount of the tax credit claimed shall not
49 exceed the amount of the taxpayer's state tax liability for

50 the tax year that the credit is claimed, and such taxpayer
51 shall not be allowed to claim a tax credit in excess of
52 fifty thousand dollars per tax year. However, any tax
53 credit that cannot be claimed in the tax year the
54 contribution was made may be carried over only to the next
55 succeeding tax year. No tax credit issued under this
56 section shall be assigned, transferred, or sold.

57 4. Except for any excess credit which is carried over
58 pursuant to subsection 3 of this section, a taxpayer shall
59 not be allowed to claim a tax credit unless the total amount
60 of such taxpayer's contribution or contributions to a
61 maternity home or homes in such taxpayer's tax year has a
62 value of at least one hundred dollars.

63 5. The director of the department of social services
64 shall determine, at least annually, which facilities in this
65 state may be classified as maternity homes. The director of
66 the department of social services may require of a facility
67 seeking to be classified as a maternity home whatever
68 information is reasonably necessary to make such a
69 determination. The director of the department of social
70 services shall classify a facility as a maternity home if
71 such facility meets the definition set forth in subsection 1
72 of this section.

73 6. The director of the department of social services
74 shall establish a procedure by which a taxpayer can
75 determine if a facility has been classified as a maternity
76 home, and by which such taxpayer can then contribute to such
77 maternity home and claim a tax credit. Maternity homes
78 shall be permitted to decline a contribution from a
79 taxpayer. The cumulative amount of tax credits which may be
80 claimed by all the taxpayers contributing to maternity homes
81 in any one fiscal year shall not exceed two million dollars

82 for all fiscal years ending on or before June 30, 2014, and
83 two million five hundred thousand dollars for all fiscal
84 years beginning on or after July 1, 2014, and ending on or
85 before June 30, 2019, and three million five hundred
86 thousand dollars for all fiscal years beginning on or after
87 July 1, 2019, **and ending on or before June 30, 2022. For**
88 **all fiscal years beginning on or after July 1, 2022, there**
89 **shall be no limit imposed on the cumulative amount of tax**
90 **credits that may be claimed by all taxpayers contributing to**
91 **maternity homes under the provisions of this section.** Tax
92 credits shall be issued in the order contributions are
93 received. If the amount of tax credits redeemed in a fiscal
94 year is less than the cumulative amount authorized under
95 this subsection, the difference shall be carried over to a
96 subsequent fiscal year or years and shall be added to the
97 cumulative amount of tax credits that may be authorized in
98 that fiscal year or years.

99 7. **For all fiscal years ending on or before June 30,**
100 **2022,** the director of the department of social services
101 shall establish a procedure by which, from the beginning of
102 the fiscal year until some point in time later in the fiscal
103 year to be determined by the director of the department of
104 social services, the cumulative amount of tax credits are
105 equally apportioned among all facilities classified as
106 maternity homes. If a maternity home fails to use all, or
107 some percentage to be determined by the director of the
108 department of social services, of its apportioned tax
109 credits during this predetermined period of time, the
110 director of the department of social services may
111 reapportion these unused tax credits to those maternity
112 homes that have used all, or some percentage to be
113 determined by the director of the department of social

114 services, of their apportioned tax credits during this
115 predetermined period of time. The director of the
116 department of social services may establish more than one
117 period of time and reapportion more than once during each
118 fiscal year. To the maximum extent possible, the director
119 of the department of social services shall establish the
120 procedure described in this subsection in such a manner as
121 to ensure that taxpayers can claim all the tax credits
122 possible up to the cumulative amount of tax credits
123 available for the fiscal year.

124 8. This section shall become effective January 1,
125 2000, and shall apply to all tax years after December 31,
126 1999[, until sunset].

127 [9. Under section 23.253 of the Missouri sunset act:

128 (1) The provisions of the program authorized under
129 this section shall automatically sunset on December thirty-
130 first six years after August 28, 2018, unless reauthorized
131 by an act of the general assembly;

132 (2) If such program is reauthorized, the program
133 authorized under this section shall automatically sunset on
134 December thirty-first six years after the effective date of
135 the reauthorization of this section;

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

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

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