

SENATE BILL NO. 531

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHUPP.

1376S.04I

ADRIANE D. CROUSE, Secretary

AN ACT

To amend chapters 135 and 208, RSMo, by adding thereto two new sections relating to financial assistance for the purchase of certain period and diaper products.

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

Section A. Chapters 135 and 208, RSMo, are amended by
2 adding thereto two new sections, to be known as sections 135.627
3 and 208.021, to read as follows:

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

3 (1) "Tax credit", a credit against the tax otherwise
4 due under chapter 143, excluding withholding tax imposed
5 under sections 143.191 to 143.265;

6 (2) "Taxpayer", any individual, partnership, or
7 corporation, as described under section 143.441 or 143.471,
8 that is subject to the tax imposed under chapter 143,
9 excluding withholding tax imposed under sections 143.191 to
10 143.265, or any charitable organization that is exempt from
11 federal income tax and whose Missouri unrelated business
12 taxable income, if any, would be subject to the state income
13 tax imposed under chapter 143.

14 2. (1) There is hereby created in the state treasury
15 the "Personal Health Matters Fund", which shall consist of
16 money collected under this section. The state treasurer
17 shall be custodian of the fund. In accordance with sections
18 30.170 and 30.180, the state treasurer may approve

19 disbursements. The fund shall be a dedicated fund and money
20 in the fund shall be used solely by the department of social
21 services for the purpose of providing low-income
22 participants with monthly financial assistance for the
23 purchase of period products, diapers, and incontinence
24 products under section 208.021. The fund shall accept
25 donations from taxpayers, in addition to grants, gifts, and
26 bequests.

27 (2) Notwithstanding the provisions of section 33.080
28 to the contrary, any moneys remaining in the fund at the end
29 of the biennium shall not revert to the credit of the
30 general revenue fund.

31 (3) The state treasurer shall invest moneys in the
32 fund in the same manner as other funds are invested. Any
33 interest and moneys earned on such investments shall be
34 credited to the fund.

35 3. For all tax years beginning on or after January 1,
36 2022, in which the program established under section 208.021
37 is in effect, a taxpayer shall be allowed to claim a tax
38 credit against the taxpayer's state tax liability in an
39 amount equal to fifty percent of the taxpayer's
40 contributions to the fund created under subsection 2 of this
41 section.

42 4. The amount of the tax credit claimed shall not
43 exceed the amount of the taxpayer's state tax liability in
44 the tax year for which the credit is claimed. However, any
45 tax credit that cannot be claimed in the tax year the
46 contribution was made may be carried over to the next three
47 succeeding tax years until the full credit is claimed.

48 5. Tax credits issued under the provisions of this
49 section shall not be transferred, sold, or assigned.

208.021. 1. This section shall be known and may be cited as the "Personal Health Matters Act".

2. Beginning no later than January 1, 2023, the department of social services shall establish a program for the purpose of providing low-income participants with monthly financial assistance for the purchase of period products, diapers, and incontinence products. To qualify, a participant shall be eligible for or receiving supplemental nutrition assistance program (SNAP) benefits and shall be within the average age range, as determined by the department in rule, for the following:

- (1) Persons who are menstruating;
- (2) Infants and toddlers who are not toilet-trained; or
- (3) Persons with incontinence.

Those participants who are not within the age range established by the department, but who are otherwise eligible and can demonstrate need, may be eligible for benefits under this section, in accordance with rules promulgated by the department.

3. The program established under this section shall be subject to appropriations. In addition to appropriations from the general assembly, the department may apply for available grants and shall be able to accept gifts, grants, bequests, and donations to develop and maintain the program.

4. The department shall promulgate rules and regulations implementing the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This

32 section and chapter 536 are nonseverable and if any of the
33 powers vested with the general assembly pursuant to chapter
34 536 to review, to delay the effective date, or to disapprove
35 and annul a rule are subsequently held unconstitutional,
36 then the grant of rulemaking authority and any rule proposed
37 or adopted after August 28, 2021, shall be invalid and void.

38 5. For purposes of this section, the following terms
39 mean:

40 (1) "Diapers", absorbent garments worn by infants or
41 toddlers who are not toilet-trained or by individuals who
42 are incapable of controlling their bladder or bowel
43 movements;

44 (2) "Incontinence products", products designed
45 specifically for hygiene matters related to urinary
46 incontinence, including but not limited to, adult diapers;

47 (3) "Period products", tampons, pads, liners, and cups.

48 6. Pursuant to section 23.253 of the Missouri Sunset
49 Act:

50 (1) Any new program authorized under this section
51 shall automatically sunset six years after the effective
52 date of this section unless reauthorized by an act of the
53 general assembly; and

54 (2) If such program is reauthorized, the program
55 authorized under this section shall automatically sunset
56 twelve years after the effective date of the reauthorization
57 of this section; and

58 (3) This section shall terminate on September first of
59 the calendar year immediately following the calendar year in
60 which a program authorized under this section is sunset.

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