

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/Senate Bill No. 190, Page 6, Section 135.005, Line 169,

2 by inserting after all of said line the following:

3 "135.621. 1. As used in this section, the following  
4 terms mean:

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

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

8 (3) "Diaper bank", a national diaper bank or a  
9 nonprofit entity located in this state established and  
10 operating primarily for the purpose of collecting or  
11 purchasing disposable diapers or other hygiene products for  
12 infants, children, or incontinent adults and that regularly  
13 distributes such diapers or other hygiene products through  
14 two or more schools, health care facilities, governmental  
15 agencies, or other nonprofit entities for eventual  
16 distribution to individuals free of charge;

17 (4) "National diaper bank", a nonprofit entity located  
18 in this state that meets the following criteria:

19 (a) Collects, purchases, warehouses, and manages a  
20 community inventory of disposable diapers or other hygiene  
21 products for infants, children, or incontinent adults;

22 (b) Regularly distributes a consistent and reliable  
23 supply of such diapers or other hygiene products through two  
24 or more schools, health care facilities, governmental  
25 agencies, or other nonprofit entities for eventual

26 distribution to individuals free of charge, with the  
27 intention of reducing diaper need; and

28 (c) Is a member of a national network organization  
29 serving all fifty states through which certification  
30 demonstrates nonprofit best practices, data-driven program  
31 design, and equitable distribution focused on best serving  
32 infants, children, and incontinent adults;

33 (5) "Tax credit", a credit against the tax otherwise  
34 due under chapter 143, excluding withholding tax imposed  
35 under sections 143.191 to 143.265, or otherwise due under  
36 chapter 148 or 153;

37 [(5)] (6) "Taxpayer", a person, firm, partner in a  
38 firm, corporation, or shareholder in an S corporation doing  
39 business in the state of Missouri and subject to the state  
40 income tax imposed under chapter 143; an insurance company  
41 paying an annual tax on its gross premium receipts in this  
42 state; any other financial institution paying taxes to the  
43 state of Missouri or any political subdivision of this state  
44 under chapter 148; an express company that pays an annual  
45 tax on its gross receipts in this state under chapter 153;  
46 an individual subject to the state income tax under chapter  
47 143; or any charitable organization that is exempt from  
48 federal income tax and whose Missouri unrelated business  
49 taxable income, if any, would be subject to the state income  
50 tax imposed under chapter 143.

51 2. For all fiscal years beginning on or after July 1,  
52 2019, a taxpayer shall be allowed to claim a tax credit  
53 against the taxpayer's state tax liability in an amount  
54 equal to fifty percent of the amount of such taxpayer's  
55 contributions to a diaper bank.

56 3. The amount of the tax credit claimed shall not  
57 exceed the amount of the taxpayer's state tax liability for  
58 the tax year for which the credit is claimed, and such

59 taxpayer shall not be allowed to claim a tax credit in  
60 excess of fifty thousand dollars per tax year. However, any  
61 tax credit that cannot be claimed in the tax year the  
62 contribution was made may be carried over only to the next  
63 subsequent tax year. No tax credit issued under this  
64 section shall be assigned, transferred, or sold.

65 4. Except for any excess credit that is carried over  
66 under subsection 3 of this section, no taxpayer shall be  
67 allowed to claim a tax credit unless the taxpayer  
68 contributes at least one hundred dollars to one or more  
69 diaper banks during the tax year for which the credit is  
70 claimed.

71 5. The department shall determine, at least annually,  
72 which entities in this state qualify as diaper banks. The  
73 department may require of an entity seeking to be classified  
74 as a diaper bank any information which is reasonably  
75 necessary to make such a determination. The department  
76 shall classify an entity as a diaper bank if such entity  
77 satisfies the definition under subsection 1 of this section.

78 6. The department shall establish a procedure by which  
79 a taxpayer can determine if an entity has been classified as  
80 a diaper bank.

81 7. Diaper banks may decline a contribution from a  
82 taxpayer.

83 8. The cumulative amount of tax credits that may be  
84 claimed by all the taxpayers contributing to diaper banks in  
85 any one fiscal year shall not exceed five hundred thousand  
86 dollars. Tax credits shall be issued in the order  
87 contributions are received. If the amount of tax credits  
88 redeemed in a tax year is less than five hundred thousand  
89 dollars, the difference shall be added to the cumulative  
90 limit created under this subsection for the next fiscal year  
91 and carried over to subsequent fiscal years until claimed.

92           9. The department shall establish a procedure by  
93       which, from the beginning of the fiscal year until some  
94       point in time later in the fiscal year to be determined by  
95       the department, the cumulative amount of tax credits are  
96       equally apportioned among all entities classified as diaper  
97       banks. If a diaper bank fails to use all, or some  
98       percentage to be determined by the department, of its  
99       apportioned tax credits during this predetermined period of  
100      time, the department may reapportion such unused tax credits  
101      to diaper banks that have used all, or some percentage to be  
102      determined by the department, of their apportioned tax  
103      credits during this predetermined period of time. The  
104      department may establish multiple periods each fiscal year  
105      and reapportion accordingly. To the maximum extent  
106      possible, the department shall establish the procedure  
107      described under this subsection in such a manner as to  
108      ensure that taxpayers can claim as many of the tax credits  
109      as possible, up to the cumulative limit created under  
110      subsection 8 of this section.

111           10. Each diaper bank shall provide information to the  
112      department concerning the identity of each taxpayer making a  
113      contribution and the amount of the contribution. The  
114      department shall provide the information to the department  
115      of revenue. The department shall be subject to the  
116      confidentiality and penalty provisions of section 32.057  
117      relating to the disclosure of tax information.

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

119           (1) The provisions of the program authorized under  
120      this section shall automatically sunset on December thirty-  
121      first six years after August 28, [2018] 2025, unless  
122      reauthorized by an act of the general assembly;

123           (2) If such program is reauthorized, the program  
124      authorized under this section shall automatically sunset on

125 December thirty-first six years after the effective date of  
126 the reauthorization of this section;

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

131       (4) The provisions of this subsection shall not be  
132 construed to limit or in any way impair the department's  
133 ability to issue tax credits authorized on or before the  
134 date the program authorized under this section expires or a  
135 taxpayer's ability to redeem such tax credits."; and

136       Further amend the title and enacting clause accordingly.