

SENATE BILL NO. 330

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR MCCREERY.

0867S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 135.341, RSMo, and to enact in lieu thereof one new section relating to a tax credit for contributions to certain child advocacy organizations.

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Section A. Section 135.341, RSMo, is repealed and one new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

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

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

9 (2) "Child advocacy centers", the regional child
10 assessment centers listed in subsection 2 of section
11 210.001, including an association based in this state,
12 affiliated with a national association, and organized to
13 provide support to entities listed in subsection 2 of
14 section 210.001;

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

17 (4) "Crisis care center", entities contracted with
18 this state which provide temporary care for children whose

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

19 age ranges from birth through seventeen years of age whose
20 parents or guardian are experiencing an unexpected and
21 unstable or serious condition that requires immediate action
22 resulting in short-term care, usually three to five
23 continuous, uninterrupted days, for children who may be at
24 risk for child abuse, neglect, or in an emergency situation;

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

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

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

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

32 2. For all tax years beginning on or after January 1,
33 2013, **and ending on or before December 31, 2024**, a tax
34 credit may be claimed in an amount equal to up to fifty
35 percent of a verified contribution to a qualified agency and
36 shall be named the champion for children tax credit. **For**
37 **all tax years beginning on or after January 1, 2025, a tax**
38 **credit may be claimed in an amount equal to up to seventy**
39 **percent of a verified contribution to a qualified agency.**

40 The minimum amount of any tax credit issued shall not be
41 less than fifty dollars and shall be applied to taxes due
42 under chapter 143, excluding sections 143.191 to 143.265.
43 **For all tax years beginning on or after January 1, 2025, a**
44 **taxpayer shall not be allowed to claim a tax credit pursuant**
45 **to this section in excess of fifty thousand dollars in any**
46 **tax year.** A contribution verification shall be issued to
47 the taxpayer by the agency receiving the contribution. Such
48 contribution verification shall include the taxpayer's name,
49 Social Security number, amount of tax credit, amount of
50 contribution, the name and address of the agency receiving

51 the credit, and the date the contribution was made. The tax
52 credit provided under this subsection shall be initially
53 filed for the year in which the verified contribution is
54 made.

55 3. The cumulative amount of the tax credits redeemed
56 shall not exceed one million dollars for all fiscal years
57 ending on or before June 30, 2019, and one million five
58 hundred thousand dollars for all fiscal years beginning on
59 or after July 1, 2019, **and ending on or before June 30,**
60 **2025. For all fiscal years beginning on or after July 1,**
61 **2025, there shall be no limit imposed on the cumulative**
62 **amount of tax credits that may be redeemed pursuant to this**
63 **section.** [The amount available shall be equally divided
64 among the three qualified agencies: CASA, child advocacy
65 centers, or crisis care centers, to be used towards tax
66 credits issued. In the event tax credits claimed under one
67 agency do not total the allocated amount for that agency,
68 the unused portion for that agency will be made available to
69 the remaining agencies equally. In the event the total
70 amount of tax credits claimed for any one agency exceeds the
71 amount available for that agency, the amount redeemed shall
72 and will be apportioned equally to all eligible taxpayers
73 claiming the credit under that agency.]

74 4. Prior to December thirty-first of each year, each
75 qualified agency shall apply to the department of social
76 services in order to verify their qualified agency status.
77 Upon a determination that the agency is eligible to be a
78 qualified agency, the department of social services shall
79 provide a letter of eligibility to such agency. No later
80 than February first of each year, the department of social
81 services shall provide a list of qualified agencies to the
82 department of revenue. All tax credit applications to claim

83 the champion for children tax credit shall be filed between
84 July first and April fifteenth of each fiscal year. A
85 taxpayer shall apply for the champion for children tax
86 credit by attaching a copy of the contribution verification
87 provided by a qualified agency to such taxpayer's income tax
88 return.

89 5. Any amount of tax credit which exceeds the tax due
90 or which is applied for and otherwise eligible for issuance
91 but not issued shall not be refunded but may be carried over
92 to any subsequent tax year, not to exceed a total of five
93 years.

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

96 7. [(1) In the event a credit denial, due to lack of
97 available funds, causes a balance-due notice to be generated
98 by the department of revenue, or any other redeeming agency,
99 the taxpayer will not be held liable for any penalty or
100 interest, provided the balance is paid, or approved payment
101 arrangements have been made, within sixty days from the
102 notice of denial.

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

106 8.] The department may promulgate such rules or
107 regulations as are necessary to administer the provisions of
108 this section. Any rule or portion of a rule, as that term
109 is defined in section 536.010, that is created under the
110 authority delegated in this section shall become effective
111 only if it complies with and is subject to all of the
112 provisions of chapter 536 and, if applicable, section
113 536.028. This section and chapter 536 are nonseverable and
114 if any of the powers vested with the general assembly

115 pursuant to chapter 536 to review, to delay the effective
116 date, or to disapprove and annul a rule are subsequently
117 held unconstitutional, then the grant of rulemaking
118 authority and any rule proposed or adopted after August 28,
119 2013, shall be invalid and void.

120 [9.] 8. Pursuant to section 23.253, of the Missouri
121 sunset act:

122 (1) The program authorized under this section shall be
123 reauthorized as of [December 31, 2019,] **August 28, 2025**, and
124 shall expire on December 31, [2025] **2031**, unless
125 reauthorized by the general assembly; and

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

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

135 [10.] 9. Beginning on March 29, 2013, any verified
136 contribution to a qualified agency made on or after January
137 1, 2013, shall be eligible for tax credits as provided by
138 this section.

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