

FIRST REGULAR SESSION

SENATE BILL NO. 324

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR BANKS.

Read 1st time January 21, 1999, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S1463.011

AN ACT

To repeal section 660.053, RSMo 1994, and to enact in lieu thereof three new sections for the purpose of creating a shared care program in the division of aging for the care of the elderly.

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

Section A. Section 660.053, RSMo 1994, is repealed and three new sections enacted in lieu thereof, to be known as sections 660.053, 660.054 and 660.055, to read as follows:

660.053. As used in section 199.025, RSMo, and sections 660.050 to 660.057 and 660.400 to 660.420, the following terms mean:

(1) "Area agency on aging", the agency designated by the division in a planning and service area to develop and administer a plan and administer available funds for a comprehensive and coordinated system of services for the elderly and handicapped persons who require similar services;

(2) "Area agency board", the local policymaking board which directs the actions of the area agency on aging under state and federal laws and regulations;

(3) "Director", the director of the division of aging of the Missouri department of social services;

(4) "Division", the division of aging of the Missouri department of social services;

(5) "Elderly" or "elderly persons", persons who are sixty years of age or older;

(6) "Elderly dependent", a person who is sixty years of age or older who requires assistance with activities of daily living to the degree that the elderly dependent is

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

unable to live alone as determined and certified by his or her physician licensed pursuant to the provisions of chapter 334, RSMo, or by the division of aging staff when an assessment has been completed for the purpose of qualification for other services, and is living with a registered care giver and is unable or not allowed to operate a motor vehicle under any circumstances, pursuant to section 302.291, RSMo;

[(6)] (7) "Handicap" or "handicapped", a mental or physical impairment that substantially limits one or more major life activities, whether the impairment is congenital or acquired by accident, injury or disease, where such impairment is verified by medical findings;

[(7)] (8) "Local government", a political subdivision of the state whose authority is general or a combination of units of general purpose local governments;

[(8)] (9) "Major life activities", functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, and working;

[(9)] (10) "Medicaid", medical assistance provided under section 208.151, RSMo, et seq., in compliance with Title XIX, Public Law 89-97, 1965 amendments to the Social Security Act (42 U.S.C. 301 et seq.), as amended;

[(10)] (11) "Protective services", a service provided by the Missouri division of aging in response to the need for protection from harm or neglect to eligible adults under sections 660.250 to 660.295[.];

(12) "Registered care giver", a shared care member living in the same residence with and caring for an elderly person without monetary compensation;

(13) "Shared care", a program administered by the division of aging in which Missouri families who provide primary long-term care for an elderly person and register as a shared care member with the division of aging shall receive access to certain supportive services and may receive a state tax credit;

(14) "Shared care community project", a project in a community that offers to help support shared care participation through development of programs;

(15) "Shared care provider", any state authorized long-term care provider in the state, including, but not limited to, in-home, home health, hospice, adult day care, residential care facility I or II, or nursing home, who voluntarily registers with the division of aging to be available as a resource for the shared care program;

(16) "Shared care tax credit", a tax credit to registered care givers who meet the requirements of section 660.055.

660.054. 1. The division of aging of the department of social services shall establish a program to help families who provide the primary long-term care for an elderly person. This program shall be known as "shared care" and has the following goals:

- (1) To provide services and support for families caring for an elderly person;**
- (2) To increase awareness of the variety of privately funded services which may**

be available to those persons caring for an elderly person;

(3) To increase awareness of the variety of government services which may be available to those caring for an elderly person;

(4) Recognition on an annual basis by the governor for those families participating in the shared care program and community project groups participating in the shared care program;

(5) To provide a tax credit to members who meet the qualifications pursuant to section 660.055; and

(6) To promote community involvement by:

(a) Providing local communities information about the shared care program and encouraging the establishment of support groups where none is available and supporting existing support groups, and other programs for shared care members and providers to share ideas, information and resources on caring for an elderly person; and

(b) Encouraging local home care, adult day care or other long-term care providers, who have regularly scheduled training sessions for paid care givers, to voluntarily invite shared care members to participate in education and training sessions at no cost to the family. Such providers shall not be held liable in any civil or criminal action related to or arising out of the participation or training of shared care members in such sessions.

2. To further the goals of the shared care program, the director shall:

(1) Promulgate specific rules and procedures, in accordance with chapter 536, RSMo, for the shared care program;

(2) Maintain a registry of names and addresses of shared care members and shared care providers;

(3) Compile a list, updated annually, of public and private resources, services and programs which may be available to assist and support the registered care giver with caring for the elderly. Such list shall be given to shared care members along with information on shared care providers in their community. Private organizations and providers shall be responsible for providing information to the division of aging for inclusion on the list. The division of aging shall establish reporting procedures for private organizations and publicly disseminate the division's guidelines statewide;

(4) Compile and distribute to shared care members information about the services and benefits of the shared care program and a bibliography of resources and materials with information helpful to such members. The bibliography will give members an overview of available information and is not required to be comprehensive;

(5) Encourage shared care providers, consumer groups, churches and other philanthropic organizations to help local communities develop local support systems

where none are available and to support existing support groups for persons caring for elderly persons and make division staff available, if possible;

(6) In conjunction with the director of revenue, develop a physician certification for shared care tax credit form to be given to registered care givers upon request. The form shall require, but is not limited to:

(a) Identifying information about the registered care giver certifying that he or she qualifies for the shared care tax credit as provided in section 660.055, and his or her elderly dependent is unable or not allowed to operate a motor vehicle under any circumstances, pursuant to section 302.291, RSMo;

(b) Identifying information about and the signature of the elderly dependent for verification purposes;

(c) Identifying information about and the signature of the physician licensed pursuant to the provisions of chapter 334, RSMo, for verification and certification purposes;

(d) An explanation by such physician of the conditions or circumstances that prevents the elderly dependent from living alone; and

(e) A complete explanation of the shared care tax credit and its guidelines and directions on completion of the form and how to file for the shared care tax credit with the department of revenue; and

(7) In conjunction with the director of revenue, develop a division of aging certification for shared care tax credit form to be given at the request of the registered care givers when a division of aging assessment has been completed for other purposes. The form shall require, but is not limited to:

(a) Identifying information about the registered care giver for tax purposes, and the signature of the registered care giver certifying that he or she qualifies for the shared care tax credit as provided in section 660.055, and his or her elderly dependent is unable or not allowed to operate a motor vehicle under any circumstances, pursuant to section 302.291, RSMo;

(b) Identifying information about and the signature of the elderly dependent for verification purposes;

(c) Identifying information about and the signature of the division of aging staff for verification and certification purposes;

(d) An explanation by the division of aging staff of the conditions or circumstances that prevents the elderly dependent from living alone; and

(e) A complete explanation of the shared care tax credit and its guidelines and directions on completion of the form and how to file for the shared care tax credit with the department of revenue.

3. Funds appropriated for the shared care program shall be appropriated to and

administered by the department of social services.

660.055. 1. Any registered care giver who meets the requirements of this section shall be eligible for a shared care tax credit against the tax liability imposed by chapter 143, RSMo, in an amount not to exceed five hundred dollars for each taxable year to defray the cost of caring for an elderly dependent. The following persons shall be eligible for a shared care tax credit:

(1) A registered care giver who files the original completed and signed physician certification for shared care tax credit form or the original, completed and signed division of aging certification for shared care tax credit form provided for in subsection 2 of section 660.054 along with such care giver's Missouri individual income tax return; and

(2) A registered care giver who cares for an elderly dependent shared care member living in the same residence with the registered care giver for an aggregate of more than six months per tax year.

2. The tax credit permitted pursuant to this section shall be claimed by a registered care giver at the time the income tax return is filed, but in no event shall such tax credit exceed the amount of the registered care giver's tax liability for the year such tax credit is claimed.

3. The tax credit allowed by this section shall only be claimed by participating members of the shared care program who satisfy program eligibility rules established pursuant to the rule-making authority of section 660.054, and whose elderly dependent is not receiving services authorized by the division of aging funded by Medicaid or the Social Services Block Grant.

4. The tax credit allowed by this section shall apply to any taxable year beginning after December 31, 1999.

5. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536, RSMo.

6. Any person who knowingly falsifies any document required for the shared care tax credit shall be subject to the same penalties for falsifying other tax documents as provided in section 143.941, RSMo.

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