

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1581**  
**93RD GENERAL ASSEMBLY**

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Reported from the Committee on Senior Citizen Advocacy March 16, 2006 with recommendation that House Committee Substitute for House Bill No. 1581 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

STEPHEN S. DAVIS, Chief Clerk

4345L.03C

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**AN ACT**

To amend chapter 135, RSMo, by adding thereto one new section relating to income tax credits for donations to food pantries.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.647, to read as follows:

**135.647. 1. As used in this section, "local food pantry" means any food pantry that is:**

**(1) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and**

**(2) Distributing emergency food supplies to low-income people who would otherwise not have access to food supplies in the area in which the taxpayer claiming the tax credit under this section resides.**

**2. For all tax years beginning on or after January 1, 2006, any taxpayer who donates cash or food to any local food pantry shall be allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, in an amount equal to fifty percent of the value of the donations made to the extent such amounts are not included in the taxpayer's itemized deductions. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year that the credit is claimed, and shall not exceed two thousand**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

15 five hundred dollars per taxpayer claiming the credit. Any amount of credit that the  
16 taxpayer is prohibited by this section from claiming in a tax year shall not be refundable,  
17 but may be carried forward to any of the taxpayer's four subsequent taxable years. No tax  
18 credit granted under this section shall be transferable.

19 3. The cumulative amount of tax credits under this section which may be allocated  
20 to all taxpayers contributing to a local food pantry in any one fiscal year shall not exceed  
21 two million dollars. The director of revenue shall establish a procedure by which the  
22 cumulative amount of tax credits is apportioned among all taxpayers claiming the credit  
23 by April fifteenth of the fiscal year in which the tax credit is claimed. To the maximum  
24 extent possible, the director of revenue shall establish the procedure described in this  
25 subsection in such a manner as to ensure that taxpayers can claim all the tax credits  
26 possible up to the cumulative amount of tax credits available for the fiscal year.

27 4. Any local food pantry may accept or reject any donation of food made under this  
28 section for any reason. For purposes of this section, any donations of food accepted by a  
29 local food pantry shall be valued at fair market value, or at wholesale value if the taxpayer  
30 making the donation of food is a retail grocery store.

31 5. The department of revenue shall promulgate rules to implement the provisions  
32 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,  
33 RSMo, that is created under the authority delegated in this section shall become effective  
34 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,  
35 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are  
36 nonseverable and if any of the powers vested with the general assembly pursuant to  
37 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule  
38 are subsequently held unconstitutional, then the grant of rulemaking authority and any  
39 rule proposed or adopted after August 28, 2006, shall be invalid and void.

40 6. Under section 23.253, RSMo, of the Missouri Sunset Act:

41 (1) The provisions of the new program authorized under this section shall  
42 automatically sunset four years after the effective date of this section unless reauthorized  
43 by an act of the general assembly; and

44 (2) If such program is reauthorized, the program authorized under this section  
45 shall automatically sunset twelve years after the effective date of the reauthorization of this  
46 section; and

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

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