

FIRST REGULAR SESSION

HOUSE BILL NO. 45

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SATER (Sponsor), JONES (89), WALLACE, FISHER (125),
NIEVES, LOEHNER AND DETHROW (Co-sponsors).

0096L.01I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for donations to senior citizen services centers.

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 135.649, to read as follows:

135.649. 1. As used in this section, the following terms mean:

(1) "Senior citizen services center", a community facility which provides to older adults a combination of services, including the provision of health, social, educational, and recreational services;

(2) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder in an S corporation doing business in this state and subject to the state income tax imposed by chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.

2. For all tax years beginning on or after January 1, 2010, any taxpayer who donates cash or food, unless such food is donated after the food's expiration date, to any senior citizens services center 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 that have been subtracted from federal adjusted gross income or federal taxable income are added back in the determination of Missouri adjusted gross income or Missouri taxable income before the credit can be claimed. Each taxpayer claiming a tax

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.

17 credit under this section shall file an affidavit with the income tax return verifying the
18 amount of their contributions. The amount of the tax credit claimed shall not exceed the
19 amount of the taxpayer's state tax liability for the tax year that the credit is claimed, and
20 shall not exceed two thousand five hundred dollars per taxpayer claiming the credit. Any
21 amount of credit that the taxpayer is prohibited by this section from claiming in a tax year
22 shall not be refundable, but may be carried forward to any of the taxpayer's three
23 subsequent taxable years. No tax credit granted under this section shall be transferred,
24 sold, or assigned. No taxpayer shall be eligible to receive a credit under this section if such
25 taxpayer employs persons who are not authorized to work in the United States under
26 federal law.

27 3. The cumulative amount of tax credits under this section which may be allocated
28 to all taxpayers contributing to a senior citizens services center in any one fiscal year shall
29 not exceed two million dollars. The director of revenue shall establish a procedure by
30 which the cumulative amount of tax credits is apportioned among all taxpayers claiming
31 the credit by April fifteenth of the fiscal year in which the tax credit is claimed. To the
32 maximum extent possible, the director of revenue shall establish the procedure described
33 in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits
34 possible up to the cumulative amount of tax credits available for the fiscal year.

35 4. Any senior citizens services center may accept or reject any donation of food
36 made under this section for any reason. For purposes of this section, any donations of food
37 accepted by a senior citizens services center shall be valued at fair market value, or at
38 wholesale value if the taxpayer making the donation of food is a retail grocery store, food
39 broker, wholesaler, or restaurant.

40 5. The department of revenue shall promulgate rules to implement the provisions
41 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,
42 RSMo, that is created under the authority delegated in this section shall become effective
43 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,
44 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
45 nonseverable and if any of the powers vested with the general assembly pursuant to
46 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule
47 are subsequently held unconstitutional, then the grant of rulemaking authority and any
48 rule proposed or adopted after August 28, 2009, shall be invalid and void.

49 6. Under section 23.253, RSMo, of the Missouri sunset act:

50 (1) The provisions of the new program authorized under this section shall
51 automatically sunset on December thirty-first five years after August 28, 2009, unless
52 reauthorized by an act of the general assembly; and

53 **(2) If such program is reauthorized, the program authorized under this section**
54 **shall automatically sunset on December thirty-first twelve years after the effective date of**
55 **the reauthorization of this section; and**

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

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