

FIRST REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 45

95TH GENERAL ASSEMBLY

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

0096L.01P

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
2 known as section 135.649, to read as follows:

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

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

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

9 2. For all tax years beginning on or after January 1, 2010, any taxpayer who
10 donates cash or food, unless such food is donated after the food's expiration date, to any
11 senior citizens services center shall be allowed a credit against the tax otherwise due under
12 chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265,
13 RSMo, in an amount equal to fifty percent of the value of the donations made to the extent
14 such amounts that have been subtracted in determining federal adjusted gross income or
15 federal taxable income are added back in the determination of Missouri adjusted gross

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.

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

27 **3. The aggregate amount of tax credits issued under this section shall not exceed**
28 **two million dollars in any given fiscal year. The tax credits issued under this section shall**
29 **be on a first-come, first-served filing basis.**

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

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

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

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

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

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

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