

FIRST REGULAR SESSION

# HOUSE BILL NO. 1030

## 97TH GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVES BURLISON (Sponsor), FREDERICK, FRAKER,  
NEELY AND LICHTENEGGER (Co-sponsors).

2058H.02I

D. ADAM CRUMBLISS, Chief Clerk

---

### AN ACT

To amend chapters 135 and 436, RSMo, by adding thereto two new sections relating to the  
Compassionate Care Act.

---

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

Section A. Chapters 135 and 436, RSMo, are amended by adding thereto two new  
2 sections, to be known as sections 135.1615 and 436.090, to read as follows:

**135.1615. 1. As used in this section, the following terms mean:**

2 **(1) "Contribution", a donation of cash, stock, bonds, other marketable securities,**  
3 **or real property;**

4 **(2) "Designated health care professional", a registered health care professional**  
5 **within the meaning of the law, licensed to practice medicine or surgery in the state of**  
6 **Missouri under chapter 334, affiliated with a qualified organization for the purpose of**  
7 **providing discounted medical services to qualified patients, and who does not perform,**  
8 **induce, or refer for abortions and does not hold himself or herself out as performing,**  
9 **inducing, or referring for abortions;**

10 **(3) "Director", the director of the department of revenue;**

11 **(4) "Qualified organization", an organization operating in this state that meets the**  
12 **definition of a charitable organization which is exempt from federal income tax and whose**  
13 **Missouri unrelated business taxable income, if any, would be subject to the state income**  
14 **tax imposed under chapter 143;**

15 **(5) "Qualified patient", an individual seeking medical services who pays for medical**  
16 **services without any contributions from insurance, Medicare, or Medicaid;**

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           **(6) "State tax liability", in the case of a business taxpayer, any liability incurred by**  
18 **such taxpayer under the provisions of chapters 143, 147, 148, and 153, exclusive of the**  
19 **provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265**  
20 **and related provisions, and, in the case of an individual taxpayer, any liability incurred by**  
21 **such taxpayer under the provisions of chapter 143;**

22           **(7) "Taxpayer", one of the following:**

23           **(a) A person, firm, partner in a firm or corporation, a shareholder in an S**  
24 **corporation, or a member in a limited liability company doing business in Missouri and**  
25 **subject to the state income tax imposed by the provisions of chapter 143;**

26           **(b) A corporation subject to the annual corporation franchise tax imposed by the**  
27 **provisions of chapter 147, including any charitable organization that is exempt from**  
28 **federal income tax and whose Missouri unrelated business taxable income, if any, would**  
29 **be subject to the state income tax imposed under chapter 143;**

30           **(c) An insurance company paying an annual tax on its gross premium receipts in**  
31 **this state;**

32           **(d) A financial institution paying taxes to the state of Missouri or any political**  
33 **subdivision of this state under the provisions of chapter 148;**

34           **(e) An express company which pays an annual tax on its gross receipts in this state**  
35 **under chapter 153; or**

36           **(f) An individual subject to the state income tax imposed by the provisions of**  
37 **chapter 143.**

38           **2. For all tax years beginning on or after January 1, 2014, a taxpayer shall be**  
39 **allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal**  
40 **to fifty percent of the amount such taxpayer contributed to a qualified organization.**

41           **3. The director shall establish a procedure by which a taxpayer can determine**  
42 **whether an organization has been classified as a qualified organization. The department**  
43 **shall issue a tax credit certificate to the taxpayer in the appropriate amount. Qualified**  
44 **organizations shall be permitted to decline a contribution from a taxpayer.**

45           **4. The amount of the tax credit claimed shall not exceed the amount of the**  
46 **taxpayer's state tax liability for the taxable year for which the credit is claimed. Any tax**  
47 **credit that cannot be claimed in the taxable year in which the contribution was made may**  
48 **be carried over to the next three succeeding taxable years until the full credit has been**  
49 **claimed.**

50           **5. Notwithstanding any provision of law to the contrary, any taxpayer may sell,**  
51 **assign, exchange, convey, or otherwise transfer tax credits allowed in this section.**

52           **6. The cumulative amount of tax credits claimed by all the taxpayers contributing**  
53 **to a qualified organization in any one calendar year shall not exceed fifty million dollars.**  
54 **Tax credits shall be issued in the order contributions are received.**

55           **7. Each qualified organization shall provide information to the director concerning**  
56 **both the identity of each taxpayer making a contribution to such qualified organization**  
57 **and who is claiming a tax credit under this section and the amount of the contribution.**  
58 **The director shall be subject to the confidentiality and penalty provisions of section 32.057**  
59 **relating to the disclosure of tax information.**

60           **8. A qualified patient seeking medical services may contact a qualified organization**  
61 **to arrange to receive medical services from a designated health care professional under this**  
62 **section, and shall pay an amount agreed upon by the parties for the medical services**  
63 **received.**

64           **9. Under section 23.253 of the Missouri sunset act:**

65           **(1) The provisions of the new program authorized under this section shall**  
66 **automatically sunset six years after December 31, 2013; and**

67           **(2) If such program is reauthorized, the program authorized under this section**  
68 **shall automatically sunset twelve years after the effective date of the reauthorization of this**  
69 **section; and**

70           **(3) This section shall terminate on December thirty-first of the calendar year**  
71 **immediately following the calendar year in which a program authorized under this section**  
72 **is sunset.**

**436.090. 1. Except as otherwise prohibited under federal or state law, any health**  
2 **care professional may contract with a patient regarding the liability limits of such health**  
3 **care professional in the provision of services, including, but not limited to, wrongful death,**  
4 **reimbursement for health care services, economic and noneconomic damages, litigation**  
5 **costs, and other related costs if such patient pays for the medical services without any**  
6 **contributions from insurance, Medicare, or Medicaid.**

7           **2. The recovery limits for punitive damages under section 510.265 and**  
8 **noneconomic damages under section 538.210, and all other statutory limits for the recovery**  
9 **of noneconomic damages for wrongful death, medical malpractice, and improper health**  
10 **care actions, shall not apply to contracts entered into between a health care professional**  
11 **and a patient under this section.**

12           **3. Nothing in this section shall be construed as mandating or otherwise requiring**  
13 **such contract between a health care professional and patient as a condition precedent to**  
14 **receiving health care services.**

✓