

HCS HB 87 -- Tax Credits

SPONSOR: Burlison

COMMITTEE ACTION: Voted "Do Pass" by the Committee on Children, Families, and Persons with Disabilities by a vote of 10-1.

This substitute changes the laws regarding tax credits. In its main provision, the substitute:

(1) Extends, from August 28, 2013, to December 31, 2019, the provisions regarding the income tax credit for the surviving spouse of a public safety officer who has not remarried (Section 135.090, RSMo);

(2) Reauthorizes the children in crisis tax credit for any verified contribution to a qualified agency made on or after July 1, 2013, and changes the name of the tax credit to the Champion for children tax credit. This provision will expire on December 31, 2019 (Section 135.327);

(3) Repeals the provision which requires up to \$100,000 of any available remaining tax credits under the \$10 million cap for the investment in or relocating a business to a distressed community to be used for tax credits for residential renovations for disability access (Section 135.535);

(4) Extends the provisions regarding the residential renovations for disability access tax credit from December 31, 2013, to December 31, 2019 (Section 135.562);

(5) Reauthorizes the provisions regarding the tax credit for a contribution to a pregnancy resource center made on or after July 1, 2013. This provision will expire on December 31, 2019 (Section 135.630);

(6) Reauthorizes the provisions regarding the income tax credit for a donation to a food pantry made on or after July 1, 2013. This provision will expire on December 31, 2019 (Section 135.647); and

(7) Changes the laws regarding the Tax Credit Accountability Act of 2004 by adding the developmental disability care provider tax credit under Section 135.1180 to the definition of "domestic and social tax credits" (Section 135.800).

The substitute contains an emergency clause.

PROPOSERS: Supporters say that these tax credits will benefit

Missouri families. The substitute changes the name of the Children in Crisis tax credit to the Champion for children tax credit after the original sponsor of the tax credit, Norma Champion. These tax credits are a good vehicle to drive donations to private agencies. It promotes a community investment approach to fundraising. The ability to utilize local, private investors who get to choose how they spend their tax dollars instead of letting the state choose for them is a good thing.

Testifying for the bill were Representative Burlison; Matthew Evans, Missouri CASA Association; Great Circle; Catholic Charities Archdiocese of St. Louis; Missouri Coalition of Children's Agencies; Scott Baker, Missouri Food Bank Association; Barbara Brown-Johnson, Springfield's Child Advocacy Center; National MS Society; Dottie Mullikin, Isabel's House; Missouri Catholic Conference; Missouri Kids First; Missouri Right to Life; Janel Luck Missouri Catholic Charities; James Morrow, Missouri Baptist Children's Home; Campaign Life, Missouri; Wayne Lee; and Shaun Dickerson, Lebanon Missouri Pregnancy Support Center.

OTHERS: Others testifying on the bill say that pregnancy resource centers are not all bad, but studies have been conducted that have found almost none of these pregnancy resource centers had a physician present at the facility. Verbal representations made by these centers or the literature provided stated that there was a link between abortions and breast cancer, and a majority of these centers would not refer women for birth control.

Testifying on the bill was NARAL Pro-Choice Missouri.