

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill No. 115, Page 15, Section 99.845, Line 311, by inserting after said line the following:

3  
4 "135.1150. 1. This section shall be known and may be cited as the "Residential Treatment  
5 Agency Tax Credit Act".

6 2. As used in this section, the following terms mean:

7 (1) "Certificate", a tax credit certificate issued under this section;

8 (2) "Department", the Missouri department of social services;

9 (3) "Eligible donation", donations received from a taxpayer by an agency that are used solely  
10 to provide direct care services to children who are residents of this state. Eligible donations may  
11 include cash, publicly traded stocks and bonds, and real estate that will be valued and documented  
12 according to rules promulgated by the department of social services. For purposes of this section,  
13 "direct care services" include but are not limited to increasing the quality of care and service for  
14 children through improved employee compensation and training;

15 (4) "Qualified residential treatment agency" or "agency", a residential care facility that is  
16 licensed under section 210.484, accredited by the Council on Accreditation (COA), the Joint  
17 Commission on Accreditation of Healthcare Organizations (JCAHO), or the Commission on  
18 Accreditation of Rehabilitation Facilities (CARF), and is under contract with the Missouri  
19 department of social services to provide treatment services for children who are residents or wards of  
20 residents of this state, and that receives eligible donations. Any agency that operates more than one  
21 facility or at more than one location shall be eligible for the tax credit under this section only for any  
22 eligible donation made to facilities or locations of the agency which are licensed and accredited;

23 (5) "Taxpayer", any of the following individuals or entities who make an eligible donation to  
24 an agency:

25 (a) A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing  
26 business in the state of Missouri and subject to the state income tax imposed in chapter 143;

27 (b) A corporation subject to the annual corporation franchise tax imposed in chapter 147;

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

29 (d) Any other financial institution paying taxes to the state of Missouri or any political  
30 subdivision of this state under chapter 148;

31 (e) An individual subject to the state income tax imposed in chapter 143;

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1 (f) Any charitable organization which is exempt from federal income tax and whose  
2 Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed  
3 under chapter 143.

4 3. For all taxable years beginning on or after January 1, 2007, any taxpayer shall be allowed  
5 a credit against the taxes otherwise due under chapter 147, 148, or 143, excluding withholding tax  
6 imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the amount of an  
7 eligible donation, subject to the restrictions in this section. The amount of the tax credit claimed  
8 shall not exceed the amount of the taxpayer's state income tax liability in the tax year for which the  
9 credit is claimed. Any amount of credit that the taxpayer is prohibited by this section from claiming  
10 in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's four  
11 subsequent taxable years.

12 4. To claim the credit authorized in this section, an agency may submit to the department an  
13 application for the tax credit authorized by this section on behalf of taxpayers. The department shall  
14 verify that the agency has submitted the following items accurately and completely:

15 (1) A valid application in the form and format required by the department;

16 (2) A statement attesting to the eligible donation received, which shall include the name and  
17 taxpayer identification number of the individual making the eligible donation, the amount of the  
18 eligible donation, and the date the eligible donation was received by the agency; and

19 (3) Payment from the agency equal to the value of the tax credit for which application is  
20 made. If the agency applying for the tax credit meets all criteria required by this subsection, the  
21 department shall issue a certificate in the appropriate amount.

22 5. An agency may apply for tax credits in an aggregate amount that does not exceed the  
23 payments made by the department to the agency in the preceding twelve months.

24 6. Tax credits issued under this section may be assigned, transferred, sold, or otherwise  
25 conveyed, and the new owner of the tax credit shall have the same rights in the credit as the taxpayer.  
26 Whenever a certificate is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement  
27 shall be filed with the department specifying the name and address of the new owner of the tax credit  
28 or the value of the credit.

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

37 8. Under section 23.253 of the Missouri sunset act:

38 (1) The program authorized under this section shall expire on December 31, [2015] 2020;

39 and

40 (2) This section shall terminate on September 1, [2016] 2021.

41 135.1180. 1. This section shall be known and may be cited as the "Developmental Disability

1 Care Provider Tax Credit Program".

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

3 (1) "Certificate", a tax credit certificate issued under this section;

4 (2) "Department", the Missouri department of social services;

5 (3) "Eligible donation", donations received by a provider from a taxpayer that are used solely  
6 to provide direct care services to persons with developmental disabilities who are residents of this  
7 state. Eligible donations may include cash, publicly traded stocks and bonds, and real estate that will  
8 be valued and documented according to rules promulgated by the department of social services. For  
9 purposes of this section, "direct care services" include, but are not limited to, increasing the quality  
10 of care and service for persons with developmental disabilities through improved employee  
11 compensation and training;

12 (4) "Qualified developmental disability care provider" or "provider", a care provider that  
13 provides assistance to persons with developmental disabilities, and is accredited by the Council on  
14 Accreditation (COA), the Joint Commission on Accreditation of Healthcare Organizations  
15 (JCAHO), or the Commission on Accreditation of Rehabilitation Facilities (CARF), or is under  
16 contract with the Missouri department of social services or department of mental health to provide  
17 treatment services for such persons, and that receives eligible donations. Any provider that operates  
18 more than one facility or at more than one location shall be eligible for the tax credit under this  
19 section only for any eligible donation made to facilities or locations of the provider which are  
20 licensed or accredited;

21 (5) "Taxpayer", any of the following individuals or entities who make an eligible donation to  
22 a provider:

23 (a) A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing  
24 business in the state of Missouri and subject to the state income tax imposed in chapter 143;

25 (b) A corporation subject to the annual corporation franchise tax imposed in chapter 147;

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

27 (d) Any other financial institution paying taxes to the state of Missouri or any political  
28 subdivision of this state under chapter 148;

29 (e) An individual subject to the state income tax imposed in chapter 143;

30 (f) Any charitable organization which is exempt from federal income tax and whose  
31 Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed  
32 under chapter 143.

33 3. For all taxable years beginning on or after January 1, 2012, any taxpayer shall be allowed  
34 a credit against the taxes otherwise due under chapter 143, 147, or 148 excluding withholding tax  
35 imposed by sections 143.191 to 143.265 in an amount equal to fifty percent of the amount of an  
36 eligible donation, subject to the restrictions in this section. The amount of the tax credit claimed  
37 shall not exceed the amount of the taxpayer's state income tax liability in the tax year for which the  
38 credit is claimed. Any amount of credit that the taxpayer is prohibited by this section from claiming  
39 in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's four  
40 subsequent taxable years.

41 4. To claim the credit authorized in this section, a provider may submit to the department an

1 application for the tax credit authorized by this section on behalf of taxpayers. The department shall  
2 verify that the provider has submitted the following items accurately and completely:

3 (1) A valid application in the form and format required by the department;

4 (2) A statement attesting to the eligible donation received, which shall include the name and  
5 taxpayer identification number of the individual making the eligible donation, the amount of the  
6 eligible donation, and the date the eligible donation was received by the provider; and

7 (3) Payment from the provider equal to the value of the tax credit for which application is  
8 made. If the provider applying for the tax credit meets all criteria required by this subsection, the  
9 department shall issue a certificate in the appropriate amount.

10 5. Tax credits issued under this section may be assigned, transferred, sold, or otherwise  
11 conveyed, and the new owner of the tax credit shall have the same rights in the credit as the taxpayer.  
12 Whenever a certificate is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement  
13 shall be filed with the department specifying the name and address of the new owner of the tax credit  
14 or the value of the credit.

15 6. The department shall promulgate rules to implement the provisions of this section. Any  
16 rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority  
17 delegated in this section shall become effective only if it complies with and is subject to all of the  
18 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
19 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to  
20 review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
21 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
22 August 28, 2012, shall be invalid and void.

23 7. Under section 23.253 of the Missouri sunset act:

24 (1) The provisions of the new program authorized under this section shall automatically  
25 sunset on December 31, [2016] 2020, unless reauthorized by an act of the general assembly; and

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

28 (3) This section shall terminate on September first of the calendar year immediately  
29 following the calendar year in which the program authorized under this section is sunset."; and

30  
31 Further amend said bill by amending the title, enacting clause, and intersectional references  
32 accordingly.

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