

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

Offered By

1 AMEND House Committee Substitute for House Bill No. 1617, Page 1, In the Title, Lines 2 and 3,  
2 by deleting the words "tax deductions for out-of-state businesses relocating to Missouri" and  
3 inserting in lieu thereof the word "taxation"; and  
4

5 Further amend said bill and page, Section A, Line 2, by inserting after all of said section and line  
6 the following:  
7

8 "135.647. 1. As used in this section, the following terms shall mean:

9 (1) "Food", food intended for human consumption including, but not limited to, livestock,  
10 wild game, poultry, seafood, or any other meat, that is processed at a processing facility certified by  
11 the United States Department of Agriculture; eggs; milk; or an agricultural crop including, but not  
12 limited to, grains, fruits, and vegetables;

13 (2) "Local food pantry", any food pantry that is:

14 (a) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as  
15 amended; and

16 (b) Distributing emergency food supplies to Missouri low-income people who would  
17 otherwise not have access to food supplies in the area in which the taxpayer claiming the tax credit  
18 under this section resides;

19 ~~[(2)]~~ (3) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder  
20 in an S corporation doing business in this state and subject to the state income tax imposed by  
21 chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265.

22 2. (1) Beginning on March 29, 2013, any donation of cash or food made on or after January  
23 1, 2013, shall be eligible for tax credits as provided by this section.

24 (2) For all tax years beginning on or after January 1, 2007, any taxpayer who donates cash  
25 or food, unless such food is donated after the food's expiration date, to any local food pantry shall  
26 be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax  
27 imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the value of the  
28 donations made to the extent such amounts that have been subtracted from federal adjusted gross  
29 income or federal taxable income are added back in the determination of Missouri adjusted gross  
30 income or Missouri taxable income before the credit can be claimed. Each taxpayer claiming a tax  
31 credit under this section shall file an affidavit with the income tax return verifying the amount of  
32 their contributions. The amount of the tax credit claimed shall not exceed the amount of the  
33 taxpayer's state tax liability for the tax year that the credit is claimed, and shall not exceed two  
34 thousand five hundred dollars per taxpayer claiming the credit. Any amount of credit that the  
35 taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be  
36 carried forward to any of the taxpayer's three subsequent taxable years. No tax credit granted under

Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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1 this section shall be transferred, sold, or assigned. No taxpayer shall be eligible to receive a credit  
2 pursuant to this section if such taxpayer employs persons who are not authorized to work in the  
3 United States under federal law.

4 3. The cumulative amount of tax credits under this section which may be allocated to all  
5 taxpayers contributing to a local food pantry in any one fiscal year shall not exceed one million  
6 seven hundred fifty thousand dollars. The director of revenue shall establish a procedure by which  
7 the cumulative amount of tax credits is apportioned among all taxpayers claiming the credit by April  
8 fifteenth of the fiscal year in which the tax credit is claimed. To the maximum extent possible, the  
9 director of revenue shall establish the procedure described in this subsection in such a manner as to  
10 ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax  
11 credits available for the fiscal year.

12 4. Any local food pantry may accept or reject any donation of food made under this section  
13 for any reason. For purposes of this section, any donations of food accepted by a local food pantry  
14 shall be valued at fair market value, or at wholesale value if the taxpayer making the donation of  
15 food is a retail grocery store, food broker, wholesaler, or restaurant.

16 5. The department of revenue shall promulgate rules to implement the provisions of this  
17 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
18 under the authority delegated in this section shall become effective only if it complies with and is  
19 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
20 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to  
21 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
22 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
23 August 28, 2007, shall be invalid and void.

24 6. Under section 23.253 of the Missouri sunset act:

25 (1) The program authorized under this section shall be reauthorized as of March 29, 2013,  
26 and shall expire on December 31, 2019, unless reauthorized by the general assembly; and

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

29 (3) The provisions of this subsection shall not be construed to limit or in any way impair the  
30 department's ability to redeem tax credits authorized on or before the date the program authorized  
31 under this section expires or a taxpayer's ability to redeem such tax credits."; and

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