

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

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill Nos. 1288, 1377 & 2050, Page 8, Section  
2 135.630, Line 98, by inserting after all of said section and line the following:

3  
4 "135.647. 1. As used in this section, the following terms shall mean:

5 (1) "Local food pantry", any food pantry that is:

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

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

11 (2) "Local homeless shelter", any homeless shelter that is:

12 (a) Exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as  
13 amended; and

14 (b) Providing temporary living arrangements, in the area in which the taxpayer claiming the  
15 tax credit under this section resides, for individuals and families who otherwise lack a fixed, regular,  
16 and adequate nighttime residence and lack the resources or support networks to obtain other  
17 permanent housing;

18 (3) "Local soup kitchen", any soup kitchen that is:

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

21 (b) Providing prepared meals through an established congregate feeding operation to needy,  
22 low-income persons including, but not limited to, homeless persons in the area in which the  
23 taxpayer claiming the tax credit under this section resides;

24 (4) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder in an  
25 S corporation doing business in this state and subject to the state income tax imposed by chapter  
26 143, excluding withholding tax imposed by sections 143.191 to 143.265.

27 2. (1) Beginning on March 29, 2013, any donation of cash or food made to a local food  
28 pantry on or after January 1, 2013, unless such food is donated after the food's expiration date, shall  
29 be eligible for tax credits as provided by this section.

30 (2) ~~[For all tax years beginning on or after January 1, 2007,]~~ Beginning on August 28, 2018,  
31 any donation of cash or food made to a local soup kitchen or local homeless shelter on or after  
32 January 1, 2018, unless such food is donated after the food's expiration date, shall be eligible for a  
33 tax credit as provided under this section.

34 (3) ~~Any taxpayer who [donates cash or food, unless such food is donated after the food's~~  
35 ~~expiration date, to any local food pantry]~~ makes a donation that is eligible for a tax credit under this  
36 section shall be allowed a credit against the tax otherwise due under chapter 143, excluding

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withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the value of the donations made to the extent such amounts that have been subtracted from federal adjusted gross income or federal taxable income are added back in the determination of Missouri adjusted gross income or Missouri taxable income before the credit can be claimed. Each taxpayer claiming a tax credit under this section shall file an affidavit with the income tax return verifying the amount of their contributions. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year that the credit is claimed[;] and shall not exceed two thousand five hundred dollars per taxpayer claiming the credit. Any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's three subsequent ~~[taxable]~~ tax years. No tax credit granted under this section shall be transferred, sold, or assigned. No taxpayer shall be eligible to receive a credit pursuant to this section if such taxpayer employs persons who are not authorized to work in the United States under federal law. No taxpayer shall be able to claim more than one credit under this section for a single donation.

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

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

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

6. Under section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall be reauthorized as of ~~[March 29, 2013]~~ August 28, 2018, and shall expire on December 31, ~~[2019]~~ 2026, unless reauthorized by the general assembly; and

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

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

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