AMEND House Committee Substitute for House Bill Nos. 1288, 1377 & 2050, Page 6, Section 135.600, Line 90, by inserting immediately after said section and line the following:

"135.620. 1. As used in this section, the following terms mean:
   (1) "Contribution", a contribution of cash, stock, bonds, or other marketable securities, or real property;
   (2) "Director", the director of the department of social services;
   (3) "Homeless individual", the same meaning as such term is defined under 42 U.S.C. Section 11302;
   (4) "Homeless shelter", a supervised nighttime residence operated by a public, private, or charitable organization to provide temporary living arrangements for homeless individuals;
   (5) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or 153;
   (6) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed under chapter 143; an insurance company paying an annual tax on its gross premium receipts in this state; any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under chapter 148; an express company that pays an annual tax on its gross receipts in this state under chapter 153; an individual subject to the state income tax under chapter 143; or any charitable organization that is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143.

2. For all tax years beginning on or after January 1, 2019, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the amount of such taxpayer's contributions to a homeless shelter.

3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per tax year. However, any portion of the tax credit that cannot be claimed in the tax year the contribution was made may be carried over to the next four succeeding tax years until the full credit has been claimed. No tax credits issued under the provisions of this section shall be assigned, transferred, or sold.

4. Except for any excess credit that is carried over under subsection 3 of this section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contributions to homeless shelters in the tax year is at least one hundred dollars.

5. The director shall determine, at least annually, which facilities in this state may be
classified as homeless shelters. The director may require of a facility seeking classification as a
homeless shelter whatever information that is reasonably necessary to make such a determination.
The director shall classify a facility as a homeless shelter if the facility meets the definition under
subsection 1 of this section. The director shall establish a procedure by which a taxpayer can
determine if a facility has been classified as a homeless shelter.

6. The cumulative amount of tax credits that may be claimed under this section in a tax year
shall not exceed two million five hundred thousand dollars. Tax credits shall be issued in the order
contributions are received.

7. The director shall establish a procedure by which, from the beginning of the tax year until
some point in time later in the tax year to be determined by the director, the cumulative amount of
tax credits are apportioned among all facilities classified as homeless shelters. If a homeless shelter
fails to use all, or some percentage determined by the director, of its apportioned tax credits during
this predetermined period of time, the director may reappropriation such unused tax credits to those
homeless shelters that have used all, or some percentage determined by the director, of their
apportioned tax credits during the predetermined period of time. The director may establish more
than one period of time and reappropriation more than once during each tax year. To the maximum
extent possible, the administration of this procedure shall enable taxpayers to claim the cumulative
amount of tax credits available for the tax year.

8. Each homeless shelter shall provide information to the director concerning the identity of
each taxpayer who makes a contribution to the homeless shelter and claims a tax credit under this
section and the amount of such contribution. The director shall provide the information to the
director of revenue. The director shall be subject to the confidentiality and penalty provisions of
section 32.057 relating to the disclosure of tax information.

9. Under section 23.253 of the Missouri sunset act:
(1) The program authorized under this section shall automatically sunset on December
thirty-first six years after the effective date of this section unless reauthorized by an act of the
general assembly;
(2) If such program is reauthorized, the program authorized under this section shall
automatically sunset on December thirty-first twelve years after the effective date of the
reauthorization of this section; and
(3) 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

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