

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill Nos. 1288, 1377 & 2050, Page 3, Section
2 135.341, Line 77, by inserting immediately after all of said line the following:

3
4 "135.580. 1. This section shall be known and may be cited as the "Community Police Tax
5 Credit".

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

7 (1) "Community policing zone", an area that is designated as such by a city, town, or village
8 and where law enforcement takes a proactive approach to address public safety concerns;

9 (2) "Eligible taxpayer", an individual who is employed as a law enforcement officer;

10 (3) "High-crime area", an area, as determined by the department of public safety, that has a
11 crime rate in the top twenty-five percent of all areas listed in the report required under subsection 4
12 of this section;

13 (4) "Present address", the address stated on an eligible taxpayer's income tax return;

14 (5) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
15 withholding tax imposed under sections 143.191 to 143.265.

16 3. For all tax years beginning on or after January 1, 2019, an eligible taxpayer who lives in
17 both a high-crime area and community policing zone shall be allowed to claim a tax credit against
18 the taxpayer's state tax liability in an amount equal to three thousand dollars.

19 4. The department of public safety shall issue a report to the department of revenue that
20 determines the crime rate of areas in this state. The report shall rank areas from the highest to
21 lowest crime rate. Crime rates shall be calculated by adding the total property and violent crimes
22 reported in an area and dividing such sum by the population of the area. The department of public
23 safety shall have discretion in determining the geographic boundaries of the areas but in so
24 determining shall consider the availability of crime data and the difficulty of correlating street
25 addresses to the area. Areas shall not be as large as counties.

26 5. For eligible taxpayers who apply for the tax credit, the department of revenue shall verify
27 whether the taxpayer's present address is located in a high-crime area and, if so, apply the tax credit
28 to the taxpayer's tax return.

29 6. Tax credits issued under the provisions of this section shall be refundable but shall not be
30 sold, transferred, or assigned.

31 7. The department of revenue and department of public safety may promulgate rules to
32 implement the provisions of this section. Any rule or portion of a rule, as that term is defined in
33 section 536.010, that is created under the authority delegated in this section shall become effective
34 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,
35 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested
36 with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to

Action Taken _____ Date _____

1 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
 2 authority and any rule proposed or adopted after August 28, 2018, shall be invalid and void.

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

4 (1) The provisions of the new program authorized under this section shall automatically
 5 sunset December thirty-first six years after the effective date of this section unless reauthorized by
 6 an act of the general assembly;

7 (2) If such program is reauthorized, the program authorized under this section shall
 8 automatically sunset December thirty-first twelve years after the effective date of the reauthorization
 9 of this section; and

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

12
 13 Further amend said bill, Page 6, Section 135.600, Line 90, by inserting immediately after all of said
 14 section and line the following:

15
 16 "135.620. 1. As used in this section, the following terms mean:

17 (1) "Contribution", a contribution of cash, stock, bonds, or other marketable securities, or
 18 real property;

19 (2) "Director", the director of the department of social services;

20 (3) "Homeless individual", the same meaning as such term is defined under 42 U.S.C.
 21 Section 11302;

22 (4) "Homeless shelter", a supervised nighttime residence operated by a public, private, or
 23 charitable organization to provide temporary living arrangements for homeless individuals;

24 (5) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
 25 withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or
 26 153;

27 (6) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S
 28 corporation doing business in the state of Missouri and subject to the state income tax imposed
 29 under chapter 143; an insurance company paying an annual tax on its gross premium receipts in this
 30 state; any other financial institution paying taxes to the state of Missouri or any political subdivision
 31 of this state under chapter 148; an express company that pays an annual tax on its gross receipts in
 32 this state under chapter 153; an individual subject to the state income tax under chapter 143; or any
 33 charitable organization that is exempt from federal income tax and whose Missouri unrelated
 34 business taxable income, if any, would be subject to the state income tax imposed under chapter
 35 143.

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

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

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

48 5. The director shall determine, at least annually, which facilities in this state may be

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

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

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

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

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

25 (1) The program authorized under this section shall automatically sunset on December
 26 thirty-first six years after the effective date of this section unless reauthorized by an act of the
 27 general assembly;

28 (2) If such program is reauthorized, the program authorized under this section shall
 29 automatically sunset on December thirty-first twelve years after the effective date of the
 30 reauthorization of this section; and

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

34
 35 Further amend said bill, Page 8, Section 135.630, Line 98, by inserting immediately after all of said
 36 section and line the following:

37
 38 "135.870. 1. As used in this section, the following terms mean:

39 (1) "Health care professional", a physician, advanced practice registered nurse, dentist, or
 40 optometrist who is licensed in this state;

41 (2) "Rural area", a town, community, or unincorporated area within the state that is not
 42 within a standard metropolitan statistical area;

43 (3) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
 44 withholding tax imposed by sections 143.191 to 143.265;

45 (4) "Taxpayer", any individual who is subject to the tax imposed under chapter 143,
 46 excluding withholding tax imposed under sections 143.191 to 143.265, and is a health care
 47 professional who is engaged for at least twenty-five hours per week, averaged over the month,
 48 during the tax year in providing health care services in a rural area.

1 2. For all tax years beginning on or after January 1, 2019, a taxpayer shall be allowed to
 2 claim a tax credit against the taxpayer's state tax liability based on the distance in miles from a
 3 major population center in a qualified metropolitan statistical area to which the taxpayer maintains a
 4 practice, serves on a hospital staff, is employed by a hospital, or provides contractual service for a
 5 hospital in the following amounts:

6 (1) For at least ten but less than twenty miles, three thousand dollars;

7 (2) For at least twenty but less than fifty miles, four thousand dollars;

8 (3) For fifty or more miles, five thousand dollars.

9 3. To qualify for the credit authorized under this section, at least twenty percent of the
 10 practice of the taxpayer shall consist of patients participating in Medicare and fifteen percent who
 11 are participating in MO HealthNet.

12 4. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
 13 tax liability for the tax year that the credit is claimed.

14 5. Tax credits issued under the provisions of this section shall not be transferred, sold, or
 15 assigned.

16 6. The department of economic development may promulgate rules to implement the
 17 provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010,
 18 that is created under the authority delegated in this section shall become effective only if it complies
 19 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This
 20 section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly
 21 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
 22 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or
 23 adopted after August 28, 2018, shall be invalid and void.

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

25 (1) The program authorized under this section shall automatically sunset on December
 26 thirty-first six years after the effective date of this section unless reauthorized by an act of the
 27 general assembly;

28 (2) If such program is reauthorized, the program authorized under this section shall
 29 automatically sunset on December thirty-first twelve years after the effective date of the
 30 reauthorization of this section; and

31 (3) This section shall terminate on September first of the calendar year immediately
 32 following the calendar year in which the program authorized under this section is sunset.

33 135.872. 1. As used in this section, the following terms mean:

34 (1) "Emergency medical technician", as such term is defined in section 190.100;

35 (2) "Rural area", a town, community, or unincorporated area within the state that is not
 36 within a standard metropolitan statistical area;

37 (3) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
 38 withholding tax imposed by sections 143.191 to 143.265;

39 (4) "Taxpayer", any individual who is subject to the tax imposed under chapter 143,
 40 excluding withholding tax imposed under sections 143.191 to 143.265, and is an emergency medical
 41 technician who provides emergency medical services in a rural area that comprise at least twenty
 42 percent of the total emergency medical services provided by the individual in the tax year.

43 2. For all tax years beginning on or after January 1, 2019, a taxpayer shall be allowed to
 44 claim a tax credit against the taxpayer's state tax liability in an amount of two hundred fifty dollars
 45 if the taxpayer is serving in a rural area that is located at least twenty-five miles from any city with a
 46 population of thirty thousand inhabitants or more.

47 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
 48 tax liability for the tax year that the credit is claimed.

1 4. Tax credits issued under the provisions of this section shall not be transferred, sold, or
2 assigned.

3 5. The department of economic development may promulgate rules to implement the
4 provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010,
5 that is created under the authority delegated in this section shall become effective only if it complies
6 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This
7 section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly
8 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
9 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or
10 adopted after August 28, 2018, shall be invalid and void.

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

12 (1) The program authorized under this section shall automatically sunset on December
13 thirty-first six years after the effective date of this section unless reauthorized by an act of the
14 general assembly;

15 (2) If such program is reauthorized, the program authorized under this section shall
16 automatically sunset on December thirty-first twelve years after the effective date of the
17 reauthorization of this section; and

18 (3) This section shall terminate on September first of the calendar year immediately
19 following the calendar year in which the program authorized under this section is sunset."; and
20

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