

HOUSE AMENDMENT NO. \_\_\_\_\_  
TO  
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Offered By

1 AMEND House Amendment No. \_\_\_\_\_ to House Committee Substitute for House Bill Nos. 1288,  
2 1377 & 2050, Page 1, Line 1, by deleting said line and inserting in lieu thereof the following:

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

5 "135.615. 1. As used in this section, the following terms mean:

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

8 (2) "Diaper bank", a nonprofit charitable organization or a program or project of a nonprofit  
9 charitable organization that collects or purchases diapers for infants, children, or incontinent adults  
10 and regularly distributes diapers to individuals free of charge, either directly to an individual or  
11 indirectly through two or more partner agencies. To qualify as a diaper bank, an organization,  
12 program, or project shall not require any participation in financial, organizational, or religious  
13 activities to receive diapers;

14 (3) "Director", the director of the department of social services;

15 (4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
16 withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or  
17 153;

18 (5) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S  
19 corporation doing business in the state of Missouri and subject to the state income tax imposed  
20 under chapter 143; an insurance company paying an annual tax on its gross premium receipts in this  
21 state; any other financial institution paying taxes to the state of Missouri or any political subdivision  
22 of this state under chapter 148; an express company that pays an annual tax on its gross receipts in  
23 this state under chapter 153; an individual subject to the state income tax under chapter 143; or any  
24 charitable organization that is exempt from federal income tax and whose Missouri unrelated  
25 business taxable income, if any, would be subject to the state income tax imposed under chapter  
26 143.

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

30 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state  
31 tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed  
32 to claim a tax credit in excess of fifty thousand dollars per tax year. No portion of the tax credit that  
33 cannot be claimed in the tax year for which it was issued shall be carried over to any other tax year.

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

1 No tax credits issued under the provisions of this section shall be assigned, transferred, or sold.

2 4. A taxpayer shall not be allowed to claim a tax credit unless the total amount of such  
3 taxpayer's contributions to diaper banks in the tax year is at least one hundred dollars.

4 5. The director shall determine, at least annually, which facilities in this state may be  
5 classified as diaper banks. The director may require of an organization, program, or project seeking  
6 classification as a diaper bank whatever information that is reasonably necessary to make such a  
7 determination. The director shall classify an organization, program, or project as a diaper bank if  
8 the facility meets the definition under subsection 1 of this section. The director shall establish a  
9 procedure by which a taxpayer can determine if a facility has been classified as a diaper bank.

10 6. The cumulative amount of tax credits that may be claimed under this section in a tax year  
11 shall not exceed one million dollars. Tax credits shall be issued on a first-come, first-served basis.

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

22 8. Each diaper bank shall provide information to the director concerning the identity of each  
23 taxpayer who makes a contribution to the diaper bank and claims a tax credit under this section and  
24 the amount of such contribution. The director shall provide the information to the director of  
25 revenue. The director shall be subject to the confidentiality and penalty provisions of section  
26 32.057 relating to the disclosure of tax information.

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

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

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

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

36 (4) Nothing in this subsection shall prohibit a taxpayer from claiming a tax credit that was  
37 properly issued before the program was sunset."; and

38  
39 Further amend said bill, Page 8, Section"; and

40  
41 Further amend said bill by amending the title, enacting clause, and intersectional references  
42 accordingly.

43  
44 THIS AMENDMENT AMENDS 4663H03.01H.