

HOUSE SUBSTITUTE AMENDMENT NO. \_\_\_\_\_

for

HOUSE \_\_\_\_\_ AMENDMENT NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 1288, 1377 & 2050, Page 6, Section  
2 135.600, Line 90, by inserting immediately after said Line the following:

3 "135.615. 1. As used in this section, the following terms mean:

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

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

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

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

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

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

28 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state  
29 tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed  
30 to claim a tax credit in excess of five thousand dollars per tax year. No portion of the tax credit that  
31 cannot be claimed in the tax year for which it was issued shall be carried over to any other tax year.  
32 No tax credits issued under the provisions of this section shall be assigned, transferred, or sold.

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

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

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

9           6. The cumulative amount of tax credits that may be claimed under this section in a tax year  
10 shall not exceed one hundred thousand dollars. Tax credits shall be issued on a first-come, first-  
11 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. The program shall be evaluated every two years by the director.

28           10. Under section 23.253 of the Missouri sunset act:

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

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

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

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

39  
40 Further amend said Bill, Page 8, Section 135.630, Line 98, by inserting after all of said section and  
41 line the following:

42           "135.647. 1. As used in this section, the following terms shall mean:

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

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

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

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

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

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

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

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

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

14 (4) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder in an  
15 S corporation doing business in this state and subject to the state income tax imposed by chapter  
16 143, excluding withholding tax imposed by sections 143.191 to 143.265.

17 2. (1) Beginning on March 29, 2013, any donation of cash or food made to a local food  
18 pantry on or after January 1, 2013, unless such food is donated after the food's expiration date, shall  
19 be eligible for tax credits as provided by this section.

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

24 (3) ~~Any taxpayer who donates cash or food, unless such food is donated after the food's~~  
25 ~~expiration date, to any local food pantry] makes a donation that is eligible for a tax credit under this~~  
26 section shall be allowed a credit against the tax otherwise due under chapter 143, excluding  
27 withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the  
28 value of the donations made to the extent such amounts that have been subtracted from federal  
29 adjusted gross income or federal taxable income are added back in the determination of Missouri  
30 adjusted gross income or Missouri taxable income before the credit can be claimed. Each taxpayer  
31 claiming a tax credit under this section shall file an affidavit with the income tax return verifying  
32 the amount of their contributions. The amount of the tax credit claimed shall not exceed the amount  
33 of the taxpayer's state tax liability for the tax year that the credit is claimed[-] and shall not exceed  
34 two 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] tax years. No tax credit granted  
37 under this section shall be transferred, sold, or assigned. No taxpayer shall be eligible to receive a  
38 credit pursuant to this section if such taxpayer employs persons who are not authorized to work in  
39 the United States under federal law. No taxpayer shall be able to claim more than one credit under  
40 this section for a single donation.

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

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

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

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

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

18           (2) 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           (3) The provisions of this subsection shall not be construed to limit or in any way impair  
21 [~~the department's~~] a taxpayer's ability to redeem tax credits authorized on or before the date the  
22 program authorized under this section expires [~~or a taxpayer's ability to redeem such tax credits~~].";  
23 and

24  
25 Further amend said bill by amending the title, enacting clause, and intersectional references  
26 accordingly.

27 THIS AMENDMENT SUBSTITUTES AMENDMENT 4663H03.01L.