

SECOND REGULAR SESSION

[PERFECTED WITH AN EFFECTIVE DATE]

HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NOS. 1288, 1377 & 2050

## 99TH GENERAL ASSEMBLY

4663H.03E

D. ADAM CRUMBLISS, Chief Clerk

---

### AN ACT

To repeal sections 135.090, 135.341, 135.562, 135.600, 135.630, and 135.647, RSMo, and to enact in lieu thereof six new sections relating to tax credits for contributions to certain benevolent organizations, with an effective date.

---

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 135.090, 135.341, 135.562, 135.600, 135.630, and 135.647, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 135.090, 135.341, 135.562, 135.600, 135.630, and 135.647, to read as follows:

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

(1) "Homestead", the dwelling in Missouri owned by the surviving spouse and not exceeding five acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. As used in this section, "homestead" shall not include any dwelling which is occupied by more than two families;

(2) "Public safety officer", any firefighter, police officer, capitol police officer, parole officer, probation officer, correctional employee, water patrol officer, park ranger, conservation officer, commercial motor enforcement officer, emergency medical technician, first responder, or highway patrolman employed by the state of Missouri or a political subdivision thereof who is killed in the line of duty, unless the death was the result of the officer's own misconduct or abuse of alcohol or drugs;

(3) "Surviving spouse", a spouse, who has not remarried, of a public safety officer.

2. For all tax years beginning on or after January 1, 2008, a surviving spouse shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to the total amount of the property

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 taxes on the surviving spouse's homestead paid during the tax year for which the credit is  
17 claimed. A surviving spouse may claim the credit authorized under this section for each tax year  
18 beginning the year of death of the public safety officer spouse until the tax year in which the  
19 surviving spouse remarries. No credit shall be allowed for the tax year in which the surviving  
20 spouse remarries. If the amount allowable as a credit exceeds the income tax reduced by other  
21 credits, then the excess shall be considered an overpayment of the income tax.

22 3. The department of revenue shall promulgate rules to implement the provisions of this  
23 section.

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

31 5. Pursuant to section 23.253 of the Missouri sunset act:

32 (1) The program authorized under this section shall expire on December 31, ~~[2019]~~  
33 **2026**, unless reauthorized by the general assembly; and

34 (2) 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 (3) The provisions of this subsection shall not be construed to limit or in any way impair  
37 the department's ability to redeem tax credits authorized on or before the date the program  
38 authorized under this section expires or a taxpayer's ability to redeem such tax credits.

135.341. 1. As used in this section, the following terms shall mean:

2 (1) "CASA", an entity which receives funding from the court-appointed special advocate  
3 fund established under section 476.777, including an association based in this state, affiliated  
4 with a national association, organized to provide support to entities receiving funding from the  
5 court-appointed special advocate fund;

6 (2) "Child advocacy centers", the regional child assessment centers listed in subsection  
7 2 of section 210.001, **including an association based in this state, affiliated with a national**  
8 **association, and organized to provide support to entities listed in subsection 2 of section**  
9 **210.001;**

10 (3) "Contribution", the amount of donation to a qualified agency;

11 (4) "Crisis care center", entities contracted with this state which provide temporary care  
12 for children whose age ranges from birth through seventeen years of age whose parents or  
13 guardian are experiencing an unexpected and unstable or serious condition that requires

14 immediate action resulting in short-term care, usually three to five continuous, uninterrupted  
15 days, for children who may be at risk for child abuse, neglect, or in an emergency situation;

16 (5) "Department", the department of revenue;

17 (6) "Director", the director of the department of revenue;

18 (7) "Qualified agency", CASA, child advocacy centers, or a crisis care center;

19 (8) "Tax liability", the tax due under chapter 143 other than taxes withheld under  
20 sections 143.191 to 143.265.

21 2. For all tax years beginning on or after January 1, 2013, a tax credit may be claimed  
22 in an amount equal to up to fifty percent of a verified contribution to a qualified agency and shall  
23 be named the champion for children tax credit. The minimum amount of any tax credit issued  
24 shall not be less than fifty dollars and shall be applied to taxes due under chapter 143, excluding  
25 sections 143.191 to 143.265. A contribution verification shall be issued to the taxpayer by the  
26 agency receiving the contribution. Such contribution verification shall include the taxpayer's  
27 name, Social Security number, amount of tax credit, amount of contribution, the name and  
28 address of the agency receiving the credit, and the date the contribution was made. The tax credit  
29 provided under this subsection shall be initially filed for the year in which the verified  
30 contribution is made.

31 3. The cumulative amount of the tax credits redeemed shall not exceed one million **five**  
32 **hundred thousand** dollars in any tax year. The amount available shall be equally divided  
33 among the three qualified agencies: CASA, child advocacy centers, or crisis care centers, to be  
34 used towards tax credits issued. In the event tax credits claimed under one agency do not total  
35 the allocated amount for that agency, the unused portion for that agency will be made available  
36 to the remaining agencies equally. In the event the total amount of tax credits claimed for any  
37 one agency exceeds the amount available for that agency, the amount redeemed shall and will  
38 be apportioned equally to all eligible taxpayers claiming the credit under that agency.

39 4. Prior to December thirty-first of each year, each qualified agency shall apply to the  
40 department of social services in order to verify their qualified agency status. Upon a  
41 determination that the agency is eligible to be a qualified agency, the department of social  
42 services shall provide a letter of eligibility to such agency. No later than February first of each  
43 year, the department of social services shall provide a list of qualified agencies to the department  
44 of revenue. All tax credit applications to claim the champion for children tax credit shall be filed  
45 between July first and April fifteenth of each fiscal year. A taxpayer shall apply for the  
46 champion for children tax credit by attaching a copy of the contribution verification provided by  
47 a qualified agency to such taxpayer's income tax return.

48           5. Any amount of tax credit which exceeds the tax due or which is applied for and  
49 otherwise eligible for issuance but not issued shall not be refunded but may be carried over to  
50 any subsequent [~~taxable~~] tax year, not to exceed a total of five years.

51           6. Tax credits may **not** be assigned, transferred or sold.

52           7. (1) In the event a credit denial, due to lack of available funds, causes a balance-due  
53 notice to be generated by the department of revenue, or any other redeeming agency, the taxpayer  
54 will not be held liable for any penalty or interest, provided the balance is paid, or approved  
55 payment arrangements have been made, within sixty days from the notice of denial.

56           (2) In the event the balance is not paid within sixty days from the notice of denial, the  
57 remaining balance shall be due and payable under the provisions of chapter 143.

58           8. The department may promulgate such rules or regulations as are necessary to  
59 administer the provisions of this section. Any rule or portion of a rule, as that term is defined  
60 in section 536.010, that is created under the authority delegated in this section shall become  
61 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
62 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the  
63 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
64 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
65 rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid  
66 and void.

67           9. Pursuant to section 23.253, of the Missouri sunset act:

68           (1) The program authorized under this section shall be reauthorized as of March 29,  
69 [~~2013~~] **2019**, and shall expire on December 31, [~~2019~~] **2025**, unless reauthorized by the general  
70 assembly; and

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

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

76           10. Beginning on March 29, 2013, any verified contribution to a qualified agency made  
77 on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

135.562. 1. If any taxpayer with a federal adjusted gross income of thirty thousand  
2 dollars or less incurs costs for the purpose of making all or any portion of such taxpayer's  
3 principal dwelling accessible to an individual with a disability who permanently resides with the  
4 taxpayer, such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax  
5 liability in an amount equal to the lesser of one hundred percent of such costs or two thousand  
6 five hundred dollars per taxpayer, per tax year.

7           2. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars  
8 but less than sixty thousand dollars who incurs costs for the purpose of making all or any portion  
9 of such taxpayer's principal dwelling accessible to an individual with a disability who  
10 permanently resides with the taxpayer shall receive a tax credit against such taxpayer's Missouri  
11 income tax liability in an amount equal to the lesser of fifty percent of such costs or two thousand  
12 five hundred dollars per taxpayer per tax year. No taxpayer shall be eligible to receive tax credits  
13 under this section in any tax year immediately following a tax year in which such taxpayer  
14 received tax credits under the provisions of this section.

15           3. Tax credits issued pursuant to this section may be refundable in an amount not to  
16 exceed two thousand five hundred dollars per tax year.

17           4. Eligible costs for which the credit may be claimed include:

- 18           (1) Constructing entrance or exit ramps;
- 19           (2) Widening exterior or interior doorways;
- 20           (3) Widening hallways;
- 21           (4) Installing handrails or grab bars;
- 22           (5) Moving electrical outlets and switches;
- 23           (6) Installing stairway lifts;
- 24           (7) Installing or modifying fire alarms, smoke detectors, and other alerting systems;
- 25           (8) Modifying hardware of doors; or
- 26           (9) Modifying bathrooms.

27           5. The tax credits allowed, including the maximum amount that may be claimed,  
28 pursuant to this section shall be reduced by an amount sufficient to offset any amount of such  
29 costs a taxpayer has already deducted from such taxpayer's federal adjusted gross income or to  
30 the extent such taxpayer has applied any other state or federal income tax credit to such costs.

31           6. A taxpayer shall claim a credit allowed by this section in the same taxable year as the  
32 credit is issued, and at the time such taxpayer files his or her Missouri income tax return;  
33 provided that such return is timely filed.

34           7. The department may, in consultation with the department of social services,  
35 promulgate such rules or regulations as are necessary to administer the provisions of this section.  
36 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
37 authority delegated in this section shall become effective only if it complies with and is subject  
38 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
39 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
40 to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are  
41 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
42 or adopted after August 28, 2007, shall be invalid and void.

43 8. The provisions of this section shall apply to all tax years beginning on or after January  
44 1, 2008.

45 9. The provisions of this section shall expire December 31, ~~[2019]~~ **2026**, unless  
46 reauthorized by the general assembly. This section shall terminate on September first of the  
47 calendar year immediately following the calendar year in which the program authorized under  
48 this section is sunset. The provisions of this subsection shall not be construed to limit or in any  
49 way impair the department's ability to redeem tax credits authorized on or before the date the  
50 program authorized under this section expires or a taxpayer's ability to redeem such tax credits.

51 10. In no event shall the aggregate amount of all tax credits allowed pursuant to this  
52 section exceed ~~[one]~~ **two** hundred thousand dollars in any given fiscal year. The tax credits  
53 issued pursuant to this section shall be on a first-come, first-served filing basis.

135.600. 1. As used in this section, the following terms shall mean:

2 (1) "Contribution", a donation of cash, stock, bonds or other marketable securities, or  
3 real property;

4 (2) "Maternity home", a residential facility located in this state:

5 (a) Established for the purpose of providing housing and assistance to pregnant women  
6 who are carrying their pregnancies to term~~[s]~~ ;

7 (b) **That does not perform, induce, or refer for abortions and that does not hold**  
8 **itself out as performing, inducing, or referring for abortions;**

9 (c) **That provides services at no cost to clients;** and ~~[which]~~

10 (d) **That** is exempt from income taxation under the United States Internal Revenue  
11 Code;

12 (3) "State tax liability", in the case of a business taxpayer, any liability incurred by such  
13 taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153,  
14 exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191  
15 to 143.265, and related provisions, and in the case of an individual taxpayer, any liability  
16 incurred by such taxpayer pursuant to the provisions of chapter 143;

17 (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S  
18 corporation doing business in the state of Missouri and subject to the state income tax imposed  
19 by the provisions of chapter 143, including any charitable organization which is exempt from  
20 federal income tax and whose Missouri unrelated business taxable income, if any, would be  
21 subject to the state income tax imposed under chapter 143, or a corporation subject to the annual  
22 corporation franchise tax imposed by the provisions of chapter 147, or an insurance company  
23 paying an annual tax on its gross premium receipts in this state, or other financial institution  
24 paying taxes to the state of Missouri or any political subdivision of this state pursuant to the  
25 provisions of chapter 148, or an express company which pays an annual tax on its gross receipts

26 in this state pursuant to chapter 153, or an individual subject to the state income tax imposed by  
27 the provisions of chapter 143.

28 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
29 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a  
30 maternity home.

31 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
32 state tax liability for the [taxable] tax year that the credit is claimed, and such taxpayer shall not  
33 be allowed to claim a tax credit in excess of fifty thousand dollars per [taxable] tax year.  
34 However, any tax credit that cannot be claimed in the [taxable] tax year the contribution was  
35 made may be carried over **only** to the next [four] succeeding [~~taxable years until the full credit~~  
36 ~~has been claimed~~] tax year. **No tax credit issued under this section shall be assigned,**  
37 **transferred, or sold.**

38 4. Except for any excess credit which is carried over pursuant to subsection 3 of this  
39 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such  
40 taxpayer's contribution or contributions to a maternity home or homes in such taxpayer's  
41 [taxable] tax year has a value of at least one hundred dollars.

42 5. The director of the department of social services shall determine, at least annually,  
43 which facilities in this state may be classified as maternity homes. The director of the  
44 department of social services may require of a facility seeking to be classified as a maternity  
45 home whatever information is reasonably necessary to make such a determination. The director  
46 of the department of social services shall classify a facility as a maternity home if such facility  
47 meets the definition set forth in subsection 1 of this section.

48 6. The director of the department of social services shall establish a procedure by which  
49 a taxpayer can determine if a facility has been classified as a maternity home, and by which such  
50 taxpayer can then contribute to such maternity home and claim a tax credit. Maternity homes  
51 shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax  
52 credits which may be claimed by all the taxpayers contributing to maternity homes in any one  
53 fiscal year shall not exceed two million dollars for all fiscal years ending on or before June 30,  
54 2014, and two million five hundred thousand dollars for all fiscal years beginning on or after July  
55 1, 2014, **and ending on or before June 30, 2019, and three million five hundred thousand**  
56 **dollars for all fiscal years beginning on or after July 1, 2019. Tax credits shall be issued**  
57 **in the order contributions are received. If the amount of tax credits redeemed in a fiscal**  
58 **year is less than the cumulative amount authorized under this subsection, the difference**  
59 **shall be carried over to a subsequent fiscal year or years and shall be added to the**  
60 **cumulative amount of tax credits that may be claimed in that fiscal year or years.**

61           7. The director of the department of social services shall establish a procedure by which,  
62 from the beginning of the fiscal year until some point in time later in the fiscal year to be  
63 determined by the director of the department of social services, the cumulative amount of tax  
64 credits are equally apportioned among all facilities classified as maternity homes. If a maternity  
65 home fails to use all, or some percentage to be determined by the director of the department of  
66 social services, of its apportioned tax credits during this predetermined period of time, the  
67 director of the department of social services may reapportion these unused tax credits to those  
68 maternity homes that have used all, or some percentage to be determined by the director of the  
69 department of social services, of their apportioned tax credits during this predetermined period  
70 of time. The director of the department of social services may establish more than one period  
71 of time and reapportion more than once during each fiscal year. To the maximum extent  
72 possible, the director of the department of social services shall establish the procedure described  
73 in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits  
74 possible up to the cumulative amount of tax credits available for the fiscal year.

75           8. This section shall become effective January 1, 2000, and shall apply to all tax years  
76 after December 31, 1999, **until sunset**. [~~No tax credits shall be issued under this section after~~  
77 ~~June 30, 2020.~~]

78           **9. Under section 23.253 of the Missouri sunset act:**

79           **(1) The provisions of the program authorized under this section shall automatically**  
80 **sunset on December thirty-first six years after the effective date of this subsection unless**  
81 **reauthorized by an act of the general assembly;**

82           **(2) If such program is reauthorized, the program authorized under this section**  
83 **shall automatically sunset on December thirty-first six years after the effective date of the**  
84 **reauthorization of this section;**

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

88           **(4) The provisions of this subsection shall not be construed to limit or in any way**  
89 **impair the department's ability to issue tax credits authorized on or before the date the**  
90 **program authorized under this section expires or a taxpayer's ability to redeem such tax**  
91 **credits.**

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

2           (1) "Contribution", a donation of cash, stock, bonds, or other marketable securities, or  
3 real property;

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

5           (3) "Pregnancy resource center", a nonresidential facility located in this state:



6 (a) Established and operating primarily to provide assistance to women with crisis  
7 pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and  
8 material support, and other similar services to encourage and assist such women in carrying their  
9 pregnancies to term; and

10 (b) Where childbirths are not performed; and

11 (c) Which does not perform, induce, or refer for abortions and which does not hold itself  
12 out as performing, inducing, or referring for abortions; and

13 (d) Which provides direct client services at the facility, as opposed to merely providing  
14 counseling or referral services by telephone; and

15 (e) Which provides its services at no cost to its clients; and

16 (f) When providing medical services, such medical services must be performed in  
17 accordance with Missouri statute; and

18 (g) Which is exempt from income taxation pursuant to the Internal Revenue Code of  
19 1986, as amended;

20 (4) "State tax liability", in the case of a business taxpayer, any liability incurred by such  
21 taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, excluding sections  
22 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability  
23 incurred by such taxpayer pursuant to the provisions of chapter 143, excluding sections 143.191  
24 to 143.265 and related provisions;

25 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S  
26 corporation doing business in the state of Missouri and subject to the state income tax imposed  
27 by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax  
28 imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its  
29 gross premium receipts in this state, or other financial institution paying taxes to the state of  
30 Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or  
31 an express company which pays an annual tax on its gross receipts in this state pursuant to  
32 chapter 153, or an individual subject to the state income tax imposed by the provisions of chapter  
33 143, or any charitable organization which is exempt from federal income tax and whose Missouri  
34 unrelated business taxable income, if any, would be subject to the state income tax imposed  
35 under chapter 143.

36 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center  
37 made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

38 (2) For all tax years beginning on or after January 1, 2007, a taxpayer shall be allowed  
39 to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent  
40 of the amount such taxpayer contributed to a pregnancy resource center.

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

48           4. Except for any excess credit which is carried over pursuant to subsection 3 of this  
49 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such  
50 taxpayer's contribution or contributions to a pregnancy resource center or centers in such  
51 taxpayer's [taxable] tax year has a value of at least one hundred dollars.

52           5. The director shall determine, at least annually, which facilities in this state may be  
53 classified as pregnancy resource centers. The director may require of a facility seeking to be  
54 classified as a pregnancy resource center whatever information which is reasonably necessary  
55 to make such a determination. The director shall classify a facility as a pregnancy resource  
56 center if such facility meets the definition set forth in subsection 1 of this section.

57           6. The director shall establish a procedure by which a taxpayer can determine if a facility  
58 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted  
59 to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be  
60 claimed by all the taxpayers contributing to pregnancy resource centers in any one fiscal year  
61 shall not exceed two million dollars for all fiscal years ending on or before June 30, 2014, and  
62 two million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014,  
63 **and ending on or before June 30, 2019, and three million five hundred thousand dollars  
64 for all fiscal years beginning on or after July 1, 2019.** Tax credits shall be issued in the order  
65 contributions are received. **If the amount of tax credits redeemed in a fiscal year is less than  
66 the cumulative amount authorized under this subsection, the difference shall be carried  
67 over to a subsequent fiscal year or years and shall be added to the cumulative amount of  
68 tax credits that may be claimed in that fiscal year or years.**

69           7. The director shall establish a procedure by which, from the beginning of the fiscal year  
70 until some point in time later in the fiscal year to be determined by the director, the cumulative  
71 amount of tax credits are equally apportioned among all facilities classified as pregnancy  
72 resource centers. If a pregnancy resource center fails to use all, or some percentage to be  
73 determined by the director, of its apportioned tax credits during this predetermined period of  
74 time, the director may reapportion these unused tax credits to those pregnancy resource centers  
75 that have used all, or some percentage to be determined by the director, of their apportioned tax  
76 credits during this predetermined period of time. The director may establish more than one

77 period of time and reapportion more than once during each fiscal year. To the maximum extent  
 78 possible, the director shall establish the procedure described in this subsection in such a manner  
 79 as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of  
 80 tax credits available for the fiscal year.

81 8. Each pregnancy resource center shall provide information to the director concerning  
 82 the identity of each taxpayer making a contribution to the pregnancy resource center who is  
 83 claiming a tax credit pursuant to this section and the amount of the contribution. The director  
 84 shall provide the information to the director of revenue. The director shall be subject to the  
 85 confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax  
 86 information.

87 9. ~~Pursuant to~~ **Under** section 23.253 of the Missouri sunset act:

88 (1) The **provisions of the** program authorized under this section shall ~~be reauthorized~~  
 89 ~~as of March 29, 2013, and shall expire~~ **automatically sunset** on December ~~[31, 2019,]~~ **thirty-**  
 90 **first six years after the effective date of this section** unless reauthorized by **an act of the**  
 91 general assembly; ~~and~~

92 (2) **If such program is reauthorized, the program authorized under this section**  
 93 **shall automatically sunset on December thirty-first six years after the effective date of the**  
 94 **reauthorization of this section;**

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

97 ~~[(3)]~~ (4) The provisions of this subsection shall not be construed to limit or in any way  
 98 impair the department's ability to issue tax credits authorized on or before the date the program  
 99 authorized under this section expires or a taxpayer's ability to redeem such tax credits.

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

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

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

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

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

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

11 (b) **Providing temporary living arrangements, in the area in which the taxpayer**  
 12 **claiming the tax credit under this section resides, for individuals and families who**

13 **otherwise lack a fixed, regular, and adequate nighttime residence and lack the resources**  
14 **or support networks to obtain other permanent housing;**

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

16 **(a) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of**  
17 **1986, as amended; and**

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

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

24 **2. (1) Beginning on March 29, 2013, any donation of cash or food made to a local food**  
25 **pantry on or after January 1, 2013, unless such food is donated after the food's expiration**  
26 **date, shall be eligible for tax credits as provided by this section.**

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

31 **(3) Any taxpayer who [~~donates cash or food, unless such food is donated after the food's~~**  
32 **~~expiration date, to any local food pantry] makes a donation that is eligible for a tax credit~~**  
33 **under this section shall be allowed a credit against the tax otherwise due under chapter 143,**  
34 **excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty**  
35 **percent of the value of the donations made to the extent such amounts that have been subtracted**  
36 **from federal adjusted gross income or federal taxable income are added back in the**  
37 **determination of Missouri adjusted gross income or Missouri taxable income before the credit**  
38 **can be claimed. Each taxpayer claiming a tax credit under this section shall file an affidavit with**  
39 **the income tax return verifying the amount of their contributions. The amount of the tax credit**  
40 **claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year that the**  
41 **credit is claimed[;] and shall not exceed two thousand five hundred dollars per taxpayer claiming**  
42 **the credit. Any amount of credit that the taxpayer is prohibited by this section from claiming in**  
43 **a tax year shall not be refundable, but may be carried forward to any of the taxpayer's three**  
44 **subsequent [~~taxable~~] tax years. No tax credit granted under this section shall be transferred, sold,**  
45 **or assigned. No taxpayer shall be eligible to receive a credit pursuant to this section if such**  
46 **taxpayer employs persons who are not authorized to work in the United States under federal law.**  
47 **No taxpayer shall be able to claim more than one credit under this section for a single**  
48 **donation.**

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

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

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

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

71           (1) The program authorized under this section shall be reauthorized as of ~~[March 29,~~  
72 ~~2013] August 28, 2018~~, and shall expire on December 31, ~~[2019] 2026~~, unless reauthorized by  
73 the general assembly; and

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

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

          Section B. The repeal and reenactment of subsection 3 of section 135.341 and subsection  
2 10 of section 135.562 of this act shall become effective on July 1, 2020.

✓