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.

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Section A. Sections 135.090, 135.341, 135.562, 135.600, 135.630, and 135.647, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 135.090, 135.341, 135.562, 135.600, 135.630, and 135.647, to read as follows: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.
taxes on the surviving spouse's homestead paid during the tax year for which the credit is claimed. A surviving spouse may claim the credit authorized under this section for each tax year beginning the year of death of the public safety officer spouse until the tax year in which the surviving spouse remaries. No credit shall be allowed for the tax year in which the surviving spouse remaries. If the amount allowable as a credit exceeds the income tax reduced by other credits, then the excess shall be considered an overpayment of the income tax.

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

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

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

(1) The program authorized under this section shall expire on December 31, [2049] 2026, unless reauthorized by the general assembly; and

(2) 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

(3) The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to redeem tax credits authorized on or before the date the program 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:

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

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

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

(4) "Crisis care center", entities contracted with this state which provide temporary care for children whose age ranges from birth through seventeen years of age whose parents or guardian are experiencing an unexpected and unstable or serious condition that requires
immediate action resulting in short-term care, usually three to five continuous, uninterrupted
days, for children who may be at risk for child abuse, neglect, or in an emergency situation;
(5) "Department", the department of revenue;
(6) "Director", the director of the department of revenue;
(7) "Qualified agency", CASA, child advocacy centers, or a crisis care center;
(8) "Tax liability", the tax due under chapter 143 other than taxes withheld under
sections 143.191 to 143.265.

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

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

4. Prior to December thirty-first of each year, each qualified agency shall apply to the
department of social services in order to verify their qualified agency status. Upon a
determination that the agency is eligible to be a qualified agency, the department of social
services shall provide a letter of eligibility to such agency. No later than February first of each
year, the department of social services shall provide a list of qualified agencies to the department
of revenue. All tax credit applications to claim the champion for children tax credit shall be filed
between July first and April fifteenth of each fiscal year. A taxpayer shall apply for the
champion for children tax credit by attaching a copy of the contribution verification provided by
a qualified agency to such taxpayer's income tax return.
5. Any amount of tax credit which exceeds the tax due or which is applied for and
otherwise eligible for issuance but not issued shall not be refunded but may be carried over to
any subsequent [taxable] tax year, not to exceed a total of five years.
6. Tax credits may not be assigned, transferred or sold.
7. (1) In the event a credit denial, due to lack of available funds, causes a balance-due
notice to be generated by the department of revenue, or any other redeeming agency, the taxpayer
will not be held liable for any penalty or interest, provided the balance is paid, or approved
payment arrangements have been made, within sixty days from the notice of denial.
(2) In the event the balance is not paid within sixty days from the notice of denial, the
remaining balance shall be due and payable under the provisions of chapter 143.
8. The department may promulgate such rules or regulations as are necessary to
administer the provisions of this section. Any rule or portion of a rule, as that term is defined
in section 536.010, that is created under the authority delegated in this section shall become
effective only if it complies with and is subject to all of the provisions of chapter 536 and, if
applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the
powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective
date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid
and void.
9. Pursuant to section 23.253, of the Missouri sunset act:
(1) The program authorized under this section shall be reauthorized as of March 29,
2019, and shall expire on December 31, 2025, unless reauthorized by the general
assembly; and
(2) 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
(3) The provisions of this subsection shall not be construed to limit or in any way impair
the department's ability to redeem tax credits authorized on or before the date the program
authorized under this section expires or a taxpayer's ability to redeem such credits.
10. Beginning on March 29, 2013, any verified contribution to a qualified agency made
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
dollars or less incurs costs for the purpose of making all or any portion of such taxpayer's
principal dwelling accessible to an individual with a disability who permanently resides with the
taxpayer, such taxpayer shall receive a tax credit against such taxpayer's Missouri income tax
liability in an amount equal to the lesser of one hundred percent of such costs or two thousand
five hundred dollars per taxpayer, per tax year.
2. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars but less than sixty thousand dollars who incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer shall receive a tax credit against such taxpayer's Missouri income tax liability in an amount equal to the lesser of fifty percent of such costs or two thousand five hundred dollars per taxpayer per tax year. No taxpayer shall be eligible to receive tax credits under this section in any tax year immediately following a tax year in which such taxpayer received tax credits under the provisions of this section.

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

4. Eligible costs for which the credit may be claimed include:
   (1) Constructing entrance or exit ramps;
   (2) Widening exterior or interior doorways;
   (3) Widening hallways;
   (4) Installing handrails or grab bars;
   (5) Moving electrical outlets and switches;
   (6) Installing stairway lifts;
   (7) Installing or modifying fire alarms, smoke detectors, and other alerting systems;
   (8) Modifying hardware of doors; or
   (9) Modifying bathrooms.

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

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

7. The department may, in consultation with the department of social services, promulgate such rules or regulations as are necessary to administer the provisions of this section.

Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2007, shall be invalid and void.
8. The provisions of this section shall apply to all tax years beginning on or after January 1, 2008.

9. The provisions of this section shall expire December 31, [2019] 2026, unless reauthorized by the general assembly. 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. The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to redeem tax credits authorized on or before the date the program authorized under this section expires or a taxpayer's ability to redeem such tax credits.

10. In no event shall the aggregate amount of all tax credits allowed pursuant to this section exceed [one] two hundred thousand dollars in any given fiscal year. The tax credits 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:

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

(2) "Maternity home", a residential facility located in this state:
   (a) Established for the purpose of providing housing and assistance to pregnant women who are carrying their pregnancies to term; 
   (b) That does not perform, induce, or refer for abortions and that does not hold itself out as performing, inducing, or referring for abortions;
   (c) That provides services at no cost to clients; and [which]
   (d) That is exempt from income taxation under the United States Internal Revenue Code;

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

(4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, including any charitable organization which 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, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or an express company which pays an annual tax on its gross receipts
in this state pursuant to chapter 153, or an individual subject to the state income tax imposed by
the provisions of chapter 143.

2. 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 such taxpayer contributed to a
maternity home.

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

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

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

6. The director of the department of social services shall establish a procedure by which
a taxpayer can determine if a facility has been classified as a maternity home, and by which such
taxpayer can then contribute to such maternity home and claim a tax credit. Maternity homes
shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax
credits which may be claimed by all the taxpayers contributing to maternity homes in any one
fiscal year shall not exceed two million dollars for all fiscal years ending on or before June 30,
2014, and two million five hundred thousand dollars for all fiscal years beginning on or after July
1, 2014, and ending on or before June 30, 2019, and three million five hundred thousand
dollars for all fiscal years beginning on or after July 1, 2019. Tax credits shall be issued
in the order contributions are received. If the amount of tax credits redeemed in a fiscal
year is less than the cumulative amount authorized under this subsection, the difference
shall be carried over to a subsequent fiscal year or years and shall be added to the
cumulative amount of tax credits that may be claimed in that fiscal year or years.
7. The director of the department of social services shall establish a procedure by which, from the beginning of the fiscal year until some point in time later in the fiscal year to be determined by the director of the department of social services, the cumulative amount of tax credits are equally apportioned among all facilities classified as maternity homes. If a maternity home fails to use all, or some percentage to be determined by the director of the department of social services, of its apportioned tax credits during this predetermined period of time, the director of the department of social services may reapportion these unused tax credits to those maternity homes that have used all, or some percentage to be determined by the director of the department of social services, of their apportioned tax credits during this predetermined period of time. The director of the department of social services may establish more than one period of time and reapportion more than once during each fiscal year. To the maximum extent possible, the director of the department of social services shall establish the procedure described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

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

9. Under section 23.253 of the Missouri sunset act:
   (1) The provisions of the program authorized under this section shall automatically sunset on December thirty-first six years after the effective date of this subsection 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 six years after the effective date of the reauthorization of this section;
   (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
   (4) The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to issue tax credits authorized on or before the date the program authorized under this section expires or a taxpayer's ability to redeem such tax credits.

135.630. 1. As used in this section, the following terms mean:
   (1) "Contribution", a donation of cash, stock, bonds, or other marketable securities, or real property;
   (2) "Director", the director of the department of social services;
   (3) "Pregnancy resource center", a nonresidential facility located in this state:
(a) Established and operating primarily to provide assistance to women with crisis pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and material support, and other similar services to encourage and assist such women in carrying their pregnancies to term; and

(b) Where childbirths are not performed; and

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

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

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

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

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

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

(5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or an express company which pays an annual tax on its gross receipts in this state pursuant to chapter 153, or an individual subject to the state income tax imposed by the provisions of chapter 143, or any charitable organization which 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. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

(2) For all tax years beginning on or after January 1, 2007, 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 such taxpayer contributed to a pregnancy resource center.
3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the [taxable] 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 [taxable] tax year. However, any tax credit that cannot be claimed in the [taxable] tax year the contribution was made may be carried over only to the next [four] succeeding [taxable years until the full credit has been claimed] tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

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

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

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

7. The director shall establish a procedure by which, from the beginning of the fiscal year until some point in time later in the fiscal year to be determined by the director, the cumulative amount of tax credits are equally apportioned among all facilities classified as pregnancy resource centers. If a pregnancy resource center fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during this predetermined period of time, the director may reappor tion these unused tax credits to those pregnancy resource centers that have used all, or some percentage to be determined by the director, of their apportioned tax credits during this predetermined period of time. The director may establish more than one
period of time and reapportion more than once during each fiscal year. To the maximum extent possible, the director shall establish the procedure described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

8. Each pregnancy resource center shall provide information to the director concerning the identity of each taxpayer making a contribution to the pregnancy resource center who is claiming a tax credit pursuant to this section and the amount of the 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. [Pursuant to] Under section 23.253 of the Missouri sunset act:

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

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to issue tax credits authorized on or before the date the program 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:

1. "Local food pantry", any food pantry that is:

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

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

2. "Local homeless shelter", any homeless shelter that is:

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

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

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

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

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

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

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

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

(3) Any taxpayer who [donates cash or food, unless such food is donated after the food's expiration date, to any local food pantry] makes a donation that is eligible for a tax credit under this section 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 fifty percent of the value of the donations made to the extent such amounts that have been subtracted from federal adjusted gross income or federal taxable income are added back in the determination of Missouri adjusted gross income or Missouri taxable income before the credit can be claimed. Each taxpayer claiming a tax credit under this section shall file an affidavit with the income tax return verifying the amount of their contributions. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year that the credit is claimed[,] and shall not exceed two thousand five hundred dollars per taxpayer claiming the credit. Any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's three subsequent [taxable] tax years. No tax credit granted under this section shall be transferred, sold, or assigned. No taxpayer shall be eligible to receive a credit pursuant to this section if such taxpayer employs persons who are not authorized to work in the United States under federal law. No taxpayer shall be able to claim more than one credit under this section for a single donation.
3. The cumulative amount of tax credits under this section which may be allocated to all taxpayers contributing to a local food pantry, local soup kitchen, or local homeless shelter in any one fiscal year shall not exceed one million seven hundred fifty thousand dollars. The director of revenue shall establish a procedure by which the cumulative amount of tax credits is apportioned among all taxpayers claiming the credit by April fifteenth of the fiscal year in which the tax credit is claimed. To the maximum extent possible, the director of revenue shall establish the procedure described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

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

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

6. Under section 23.253 of the Missouri sunset act:
   (1) The program authorized under this section shall be reauthorized as of [March 29, 2013] August 28, 2018, and shall expire on December 31, [2019] 2026, unless reauthorized by the general assembly; and
   (2) 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
   (3) The provisions of this subsection shall not be construed to limit or in any way impair [the department's] a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires [or a taxpayer's ability to redeem such tax credits].