

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NOS. 1288, 1377 & 2050

99TH GENERAL ASSEMBLY

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Reported from the Committee on Economic Development, April 5, 2018, with recommendation that the Senate Committee Substitute do pass.

ADRIANE D. CROUSE, Secretary.

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## 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 seven new sections relating to tax credits for contributions to certain benevolent organizations.

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*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  
2 135.647, RSMo, are repealed and seven new sections enacted in lieu thereof, to  
3 be known as sections 135.090, 135.341, 135.562, 135.600, 135.630, 135.647, and  
4 135.1125, to read as follows:

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

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

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

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

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

14 officer.

15           2. For all tax years beginning on or after January 1, 2008, a surviving  
16 spouse shall be allowed a credit against the tax otherwise due under chapter 143,  
17 excluding withholding tax imposed by sections 143.191 to 143.265, in an amount  
18 equal to the total amount of the property taxes on the surviving spouse's  
19 homestead paid during the tax year for which the credit is claimed. A surviving  
20 spouse may claim the credit authorized under this section for each tax year  
21 beginning the year of death of the public safety officer spouse until the tax year  
22 in which the surviving spouse remarries. No credit shall be allowed for the tax  
23 year in which the surviving spouse remarries. If the amount allowable as a credit  
24 exceeds the income tax reduced by other credits, then the excess shall be  
25 considered an overpayment of the income tax.

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

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

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

37           (1) The program authorized under this section shall expire on December  
38 31, [2019] **2026**, unless reauthorized by the general assembly; and

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

42           (3) The provisions of this subsection shall not be construed to limit or in  
43 any way impair the department's ability to redeem tax credits authorized on or  
44 before the date the program authorized under this section expires or a taxpayer's  
45 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  
3 special advocate fund established under section 476.777, including an association  
4 based in this state, affiliated with a national association, organized to provide

5 support to entities receiving funding from the court-appointed special advocate  
6 fund;

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

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

12 (4) "Crisis care center", entities contracted with this state which provide  
13 temporary care for children whose age ranges from birth through seventeen years  
14 of age whose parents or guardian are experiencing an unexpected and unstable  
15 or serious condition that requires immediate action resulting in short-term care,  
16 usually three to five continuous, uninterrupted days, for children who may be at  
17 risk for child abuse, neglect, or in an emergency situation;

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

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

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

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

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

36 3. The cumulative amount of the tax credits redeemed shall not exceed  
37 one million dollars [in any tax year] **for all fiscal years ending on or before**  
38 **June 30, 2019, and one million five hundred thousand dollars for all**  
39 **fiscal years beginning on or after July 1, 2019.** The amount available shall  
40 be equally divided among the three qualified agencies: CASA, child advocacy

41 centers, or crisis care centers, to be used towards tax credits issued. In the event  
42 tax credits claimed under one agency do not total the allocated amount for that  
43 agency, the unused portion for that agency will be made available to the  
44 remaining agencies equally. In the event the total amount of tax credits claimed  
45 for any one agency exceeds the amount available for that agency, the amount  
46 redeemed shall and will be apportioned equally to all eligible taxpayers claiming  
47 the credit under that agency.

48 4. Prior to December thirty-first of each year, each qualified agency shall  
49 apply to the department of social services in order to verify their qualified agency  
50 status. Upon a determination that the agency is eligible to be a qualified agency,  
51 the department of social services shall provide a letter of eligibility to such  
52 agency. No later than February first of each year, the department of social  
53 services shall provide a list of qualified agencies to the department of revenue.  
54 All tax credit applications to claim the champion for children tax credit shall be  
55 filed between July first and April fifteenth of each fiscal year. A taxpayer shall  
56 apply for the champion for children tax credit by attaching a copy of the  
57 contribution verification provided by a qualified agency to such taxpayer's income  
58 tax return.

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

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

64 7. (1) In the event a credit denial, due to lack of available funds, causes  
65 a balance-due notice to be generated by the department of revenue, or any other  
66 redeeming agency, the taxpayer will not be held liable for any penalty or interest,  
67 provided the balance is paid, or approved payment arrangements have been  
68 made, within sixty days from the notice of denial.

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

72 8. The department may promulgate such rules or regulations as are  
73 necessary to administer the provisions of this section. Any rule or portion of a  
74 rule, as that term is defined in section 536.010, that is created under the  
75 authority delegated in this section shall become effective only if it complies with  
76 and is subject to all of the provisions of chapter 536 and, if applicable, section

77 536.028. This section and chapter 536 are nonseverable and if any of the powers  
78 vested with the general assembly pursuant to chapter 536 to review, to delay the  
79 effective date, or to disapprove and annul a rule are subsequently held  
80 unconstitutional, then the grant of rulemaking authority and any rule proposed  
81 or adopted after August 28, 2013, shall be invalid and void.

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

83 (1) The program authorized under this section shall be reauthorized as of  
84 [March 29, 2013] **December 31, 2019**, and shall expire on December 31, [2019]  
85 **2025**, unless reauthorized by the general assembly; and

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

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

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

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

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

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

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

21           (1) Constructing entrance or exit ramps;

22           (2) Widening exterior or interior doorways;

23           (3) Widening hallways;

24           (4) Installing handrails or grab bars;

25           (5) Moving electrical outlets and switches;

26           (6) Installing stairway lifts;

27           (7) Installing or modifying fire alarms, smoke detectors, and other alerting  
28 systems;

29           (8) Modifying hardware of doors; or

30           (9) Modifying bathrooms.

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

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

39           7. The department may, in consultation with the department of social  
40 services, promulgate such rules or regulations as are necessary to administer the  
41 provisions of this section. Any rule or portion of a rule, as that term is defined  
42 in section 536.010, that is created under the authority delegated in this section  
43 shall become effective only if it complies with and is subject to all of the  
44 provisions of chapter 536 and, if applicable, section 536.028. This section and  
45 chapter 536 are nonseverable and if any of the powers vested with the general  
46 assembly pursuant to chapter 536 to review, to delay the effective date or to  
47 disapprove and annul a rule are subsequently held unconstitutional, then the  
48 grant of rulemaking authority and any rule proposed or adopted after August 28,  
49 2007, shall be invalid and void.

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

52           9. The provisions of this section shall expire December 31, [2019] **2026**,  
53 unless reauthorized by the general assembly. This section shall terminate on

54 September first of the calendar year immediately following the calendar year in  
55 which the program authorized under this section is sunset. The provisions of this  
56 subsection shall not be construed to limit or in any way impair the department's  
57 ability to redeem tax credits authorized on or before the date the program  
58 authorized under this section expires or a taxpayer's ability to redeem such tax  
59 credits.

60 10. In no event shall the aggregate amount of all tax credits allowed  
61 pursuant to this section exceed one hundred thousand dollars in any given fiscal  
62 year. The tax credits issued pursuant to this section shall be on a first-come,  
63 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  
3 securities, or 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  
6 pregnant women who are carrying their pregnancies to term[,];

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

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

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

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

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

27 state, or other financial institution paying taxes to the state of Missouri or any  
28 political subdivision of this state pursuant to the provisions of chapter 148, or an  
29 express company which pays an annual tax on its gross receipts in this state  
30 pursuant to chapter 153, or an individual subject to the state income tax imposed  
31 by the provisions of chapter 143.

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

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

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

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

55 6. The director of the department of social services shall establish a  
56 procedure by which a taxpayer can determine if a facility has been classified as  
57 a maternity home, and by which such taxpayer can then contribute to such  
58 maternity home and claim a tax credit. Maternity homes shall be permitted to  
59 decline a contribution from a taxpayer. The cumulative amount of tax credits  
60 which may be claimed by all the taxpayers contributing to maternity homes in  
61 any one fiscal year shall not exceed two million dollars for all fiscal years ending  
62 on or before June 30, 2014, and two million five hundred thousand dollars for all



63 fiscal years beginning on or after July 1, 2014, and ending on or before June  
64 30, 2019, and three million five hundred thousand dollars for all fiscal  
65 years beginning on or after July 1, 2019. Tax credits shall be issued in  
66 the order contributions are received. If the amount of tax credits  
67 redeemed in a fiscal year is less than the cumulative amount authorized  
68 under this subsection, the difference shall be carried over to a  
69 subsequent fiscal year or years and shall be added to the cumulative  
70 amount of tax credits that may be authorized in that fiscal year or  
71 years.

72 7. The director of the department of social services shall establish a  
73 procedure by which, from the beginning of the fiscal year until some point in time  
74 later in the fiscal year to be determined by the director of the department of  
75 social services, the cumulative amount of tax credits are equally apportioned  
76 among all facilities classified as maternity homes. If a maternity home fails to  
77 use all, or some percentage to be determined by the director of the department of  
78 social services, of its apportioned tax credits during this predetermined period of  
79 time, the director of the department of social services may reapportion these  
80 unused tax credits to those maternity homes that have used all, or some  
81 percentage to be determined by the director of the department of social services,  
82 of their apportioned tax credits during this predetermined period of time. The  
83 director of the department of social services may establish more than one period  
84 of time and reapportion more than once during each fiscal year. To the maximum  
85 extent possible, the director of the department of social services shall establish  
86 the procedure described in this subsection in such a manner as to ensure that  
87 taxpayers can claim all the tax credits possible up to the cumulative amount of  
88 tax credits available for the fiscal year.

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

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

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

97 **(2) If such program is reauthorized, the program authorized**  
98 **under this section shall automatically sunset on December thirty-first**

99 **six years after the effective date of the reauthorization of this section;**  
100 **(3) This section shall terminate on September first of the**  
101 **calendar year immediately following the calendar year in which the**  
102 **program authorized under this section is sunset; and**

103 **(4) The provisions of this subsection shall not be construed to**  
104 **limit or in any way impair the department's ability to issue tax credits**  
105 **authorized on or before the date the program authorized under this**  
106 **section expires or a taxpayer's ability to redeem such tax 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  
3 securities, or real property;

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

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

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

11 (b) Where childbirths are not performed; and

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

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

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

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

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

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

27 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a  
28 shareholder in an S corporation doing business in the state of Missouri and

29 subject to the state income tax imposed by the provisions of chapter 143, or a  
30 corporation subject to the annual corporation franchise tax imposed by the  
31 provisions of chapter 147, or an insurance company paying an annual tax on its  
32 gross premium receipts in this state, or other financial institution paying taxes  
33 to the state of Missouri or any political subdivision of this state pursuant to the  
34 provisions of chapter 148, or an express company which pays an annual tax on  
35 its gross receipts in this state pursuant to chapter 153, or an individual subject  
36 to the state income tax imposed by the provisions of chapter 143, or any  
37 charitable organization which is exempt from federal income tax and whose  
38 Missouri unrelated business taxable income, if any, would be subject to the state  
39 income tax imposed under chapter 143.

40       2. (1) Beginning on March 29, 2013, any contribution to a pregnancy  
41 resource center made on or after January 1, 2013, shall be eligible for tax credits  
42 as provided by this section.

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

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

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

60       5. The director shall determine, at least annually, which facilities in this  
61 state may be classified as pregnancy resource centers. The director may require  
62 of a facility seeking to be classified as a pregnancy resource center whatever  
63 information which is reasonably necessary to make such a determination. The  
64 director shall classify a facility as a pregnancy resource center if such facility

65 meets the definition set forth in subsection 1 of this section.

66           6. The director shall establish a procedure by which a taxpayer can  
67 determine if a facility has been classified as a pregnancy resource  
68 center. Pregnancy resource centers shall be permitted to decline a contribution  
69 from a taxpayer. The cumulative amount of tax credits which may be claimed by  
70 all the taxpayers contributing to pregnancy resource centers in any one fiscal year  
71 shall not exceed two million dollars for all fiscal years ending on or before June  
72 30, 2014, and two million five hundred thousand dollars for all fiscal years  
73 beginning on or after July 1, 2014, **and ending on or before June 30, 2019,**  
74 **and three million five hundred thousand dollars for all fiscal years**  
75 **beginning on or after July 1, 2019.** Tax credits shall be issued in the order  
76 contributions are received. **If the amount of tax credits redeemed in a**  
77 **fiscal year is less than the cumulative amount authorized under this**  
78 **subsection, the difference shall be carried over to a subsequent fiscal**  
79 **year or years and shall be added to the cumulative amount of tax**  
80 **credits that may be authorized in that fiscal year or years.**

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

95           8. Each pregnancy resource center shall provide information to the  
96 director concerning the identity of each taxpayer making a contribution to the  
97 pregnancy resource center who is claiming a tax credit pursuant to this section  
98 and the amount of the contribution. The director shall provide the information  
99 to the director of revenue. The director shall be subject to the confidentiality and  
100 penalty provisions of section 32.057 relating to the disclosure of tax information.

101 9. [Pursuant to] **Under** section 23.253 of the Missouri sunset act:

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

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

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

112 [(3)] (4) The provisions of this subsection shall not be construed to limit  
113 or in any way impair the department's ability to issue tax credits authorized on  
114 or before the date the program authorized under this section expires or a  
115 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  
4 Code of 1986, as amended; and

5 (b) Distributing emergency food supplies to Missouri low-income people  
6 who would otherwise not have access to food supplies in the area in which the  
7 taxpayer claiming the tax 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**  
10 **Revenue Code of 1986, as amended; and**

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

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

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

19 (b) **Providing prepared meals through an established congregate**  
20 **feeding operation to needy, low-income persons including, but not**  
21 **limited to, homeless persons in the area in which the taxpayer claiming**

22 **the tax credit under this section resides;**

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

27 2. (1) Beginning on March 29, 2013, any donation of cash or food made  
28 **to a local food pantry** on or after January 1, 2013, **unless such food is**  
29 **donated after the food's expiration date**, shall be eligible for tax credits as  
30 provided by this section.

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

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

57 3. The cumulative amount of tax credits under this section which may be

58 allocated to all taxpayers contributing to a local food pantry, **local soup**  
59 **kitchen, or local homeless shelter** in any one fiscal year shall not exceed one  
60 million seven hundred fifty thousand dollars. The director of revenue shall  
61 establish a procedure by which the cumulative amount of tax credits is  
62 apportioned among all taxpayers claiming the credit by April fifteenth of the  
63 fiscal year in which the tax credit is claimed. To the maximum extent possible,  
64 the director of revenue shall establish the procedure described in this subsection  
65 in such a manner as to ensure that taxpayers can claim all the tax credits  
66 possible up to the cumulative amount of tax credits available for the fiscal year.

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

73 5. The department of revenue shall promulgate rules to implement the  
74 provisions of this section. Any rule or portion of a rule, as that term is defined  
75 in section 536.010, that is created under the authority delegated in this section  
76 shall become effective only if it complies with and is subject to all of the  
77 provisions of chapter 536 and, if applicable, section 536.028. This section and  
78 chapter 536 are nonseverable and if any of the powers vested with the general  
79 assembly pursuant to chapter 536 to review, to delay the effective date, or to  
80 disapprove and annul a rule are subsequently held unconstitutional, then the  
81 grant of rulemaking authority and any rule proposed or adopted after August 28,  
82 2007, shall be invalid and void.

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

84 (1) The program authorized under this section shall be reauthorized as of  
85 **[March 29, 2013] August 28, 2018**, and shall expire on December 31, **[2019]**  
86 **2026**, unless reauthorized by the general assembly; and

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

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

135.1125. 1. As used in this section, the following terms shall  
2 mean:

- 3 (1) "Certificate", a tax credit certificate issued under this section;
- 4 (2) "Department", the Missouri department of social services;
- 5 (3) "Eligible donation", a donation of cash, stock, bonds or other  
6 marketable securities, or real property made to an eligible provider;
- 7 (4) "Eligible provider", an organization that provides funding for  
8 unmet health, hunger, and hygiene needs of children in school;
- 9 (5) "Taxpayer", a person, firm, partner in a firm, corporation, or  
10 a shareholder in an S corporation doing business in the state of  
11 Missouri and subject to the state income tax imposed in chapter 143, an  
12 insurance company paying an annual tax on its gross premium receipts  
13 in this state, any other financial institution paying taxes to the state of  
14 Missouri or any political subdivision of this state under chapter 148, or  
15 any charitable organization which is exempt from federal income tax  
16 and whose Missouri unrelated business taxable income, if any, would  
17 be subject to the state income tax imposed under chapter 143.

18 2. For all taxable years beginning on or after January 1, 2019,  
19 any taxpayer shall be allowed a credit against the taxes otherwise due  
20 under chapter 143 or 148, excluding withholding tax under sections  
21 143.191 to 143.265, in an amount equal to fifty percent of the amount of  
22 an eligible donation. The amount of the tax credit claimed shall not  
23 exceed the amount of the taxpayer's state income tax liability in the tax  
24 year for which the credit is claimed. Any amount of credit that the  
25 taxpayer is prohibited by this section from claiming in a tax year shall  
26 not be refundable, but may be carried forward to any of the taxpayer's  
27 four subsequent taxable years.

28 3. To claim the credit authorized in this section, a provider may  
29 submit to the department an application for the tax credit authorized  
30 by this section on behalf of taxpayers. The department shall verify that  
31 the provider has submitted the following items accurately and  
32 completely:

- 33 (1) A valid application in the form and format required by the  
34 department;
- 35 (2) A statement attesting to the eligible donation received, which  
36 shall include the name and taxpayer identification number of the  
37 individual making the eligible donation, the amount of the eligible



38 donation, and the date the eligible donation was received by the  
39 provider; and

40 (3) A payment from the eligible provider in an amount equal to  
41 fifty percent of the eligible donation.

42 If the provider applying for the tax credit meets all criteria required  
43 by this subsection, the department shall issue a certificate in the  
44 appropriate amount.

45 4. Tax credits issued under this section may be assigned,  
46 transferred, sold, or otherwise conveyed, and the new owner of the tax  
47 credit shall have the same rights in the credit as the  
48 taxpayer. Whenever a certificate is assigned, transferred, sold, or  
49 otherwise conveyed, a notarized endorsement shall be filed with the  
50 department specifying the name and address of the new owner of the  
51 tax credit or the value of the credit.

52 5. The department shall promulgate rules to implement the  
53 provisions of this section. Any rule or portion of a rule, as that term is  
54 defined in section 536.010 that is created under the authority delegated  
55 in this section shall become effective only if it complies with and is  
56 subject to all of the provisions of chapter 536, and, if applicable, section  
57 536.028. This section and chapter 536 are nonseverable and if any of  
58 the powers vested with the general assembly pursuant to chapter 536,  
59 to review, to delay the effective date, or to disapprove and annul a rule  
60 are subsequently held unconstitutional, then the grant of rulemaking  
61 authority and any rule proposed or adopted after August 28, 2018, shall  
62 be invalid and void.

63 6. Pursuant to section 23.253 of the Missouri sunset act:

64 (1) The provisions of this section shall automatically sunset six  
65 years after the effective date of this section, unless reauthorized by an  
66 act of the general assembly; and

67 (2) If such program is reauthorized, the program authorized  
68 under this section shall automatically sunset twelve years after the  
69 effective date of the reauthorization of this section; and

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

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