

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 570, Pages 32-34, Section 135.550, Lines 1-89, by deleting all of said section and
3 lines and inserting in lieu thereof the following:
4

5 "135.550. 1. As used in this section, the following terms shall mean:

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

8 (2) "Rape crisis center", a community-based nonprofit rape crisis center, as defined in
9 section 455.003, located in this state and that provides the twenty-four hour core services of hospital
10 advocacy and crisis hotline support to survivors of rape and sexual assault;

11 (3) "Shelter for victims of domestic violence", a facility located in this state which meets the
12 definition of a shelter for victims of domestic violence pursuant to section 455.200 and which meets
13 the requirements of section 455.220, or a nonprofit organization established and operating
14 exclusively for the purpose of supporting a shelter for victims of domestic violence operated by the
15 state or one of its political subdivisions;

16 [~~3~~] (4) "State tax liability", in the case of a business taxpayer, any liability incurred by
17 such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153,
18 exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to
19 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred by
20 such taxpayer pursuant to the provisions of chapter 143;

21 [~~4~~] (5) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S
22 corporation doing business in the state of Missouri and subject to the state income tax imposed by
23 the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax
24 imposed by the provisions of chapter 147, including any charitable organization which is exempt
25 from federal income tax and whose Missouri unrelated business taxable income, if any, would be
26 subject to the state income tax imposed under chapter 143, or an insurance company paying an
27 annual tax on its gross premium receipts in this state, or other financial institution paying taxes to
28 the state of Missouri or any political subdivision of this state pursuant to the provisions of chapter
29 148, or an express company which pays an annual tax on its gross receipts in this state pursuant to
30 chapter 153, or an individual subject to the state income tax imposed by the provisions of chapter
31 143.

32 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability,
33 in an amount equal to fifty percent of the amount such taxpayer contributed to a shelter for victims
34 of domestic violence or rape crisis center for all fiscal years ending on or before June 30, 2021, and
35 seventy percent of the amount such taxpayer contributed to a shelter for victims of domestic
36 violence or rape crisis center for all fiscal years beginning on or after July 1, 2021.

Action Taken _____ Date _____

1 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
2 tax liability for the taxable year that the credit is claimed, and such taxpayer shall not be allowed to
3 claim a tax credit in excess of fifty thousand dollars per taxable year. However, any tax credit that
4 cannot be claimed in the taxable year the contribution was made may be carried over to the next
5 four succeeding taxable years until the full credit has been claimed.

6 4. Except for any excess credit which is carried over pursuant to subsection 3 of this section,
7 a taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's
8 contribution or contributions to a shelter or shelters for victims of domestic violence or rape crisis
9 center in such taxpayer's taxable year has a value of at least one hundred dollars.

10 5. The director of the department of social services shall determine, at least annually, which
11 facilities in this state may be classified as shelters for victims of domestic violence and rape crisis
12 centers. The director of the department of social services may require of a facility seeking to be
13 classified as a shelter for victims of domestic violence or rape crisis center whatever information is
14 reasonably necessary to make such a determination. The director of the department of social
15 services shall classify a facility as a shelter for victims of domestic violence or rape crisis center if
16 such facility meets the definition set forth in subsection 1 of this section.

17 6. The director of the department of social services shall establish a procedure by which a
18 taxpayer can determine if a facility has been classified as a shelter for victims of domestic violence
19 or rape crisis center, and by which such taxpayer can then contribute to such shelter for victims of
20 domestic violence or rape crisis center and claim a tax credit. Shelters for victims of domestic
21 violence and rape crisis centers shall be permitted to decline a contribution from a taxpayer. The
22 cumulative amount of tax credits which may be claimed by all the taxpayers contributing to shelters
23 for victims of domestic violence and rape crisis centers in any one fiscal year shall not exceed two
24 million dollars for all fiscal years ending on or before June 30, 2021. For all fiscal years beginning
25 on or after July 1, 2021, the cumulative amount of tax credits which may be claimed by all the
26 taxpayers contributing to shelters for victims of domestic violence and rape crisis centers in any one
27 fiscal year shall not exceed four million dollars.

28 7. For all fiscal years ending on or before June 30, 2021, the director of the department of
29 social services shall establish a procedure by which, from the beginning of the fiscal year until some
30 point in time later in the fiscal year to be determined by the director of the department of social
31 services, the cumulative amount of tax credits are equally apportioned among all facilities classified
32 as shelters for victims of domestic violence and rape crisis centers. If a shelter for victims of
33 domestic violence or rape crisis center fails to use all, or some percentage to be determined by the
34 director of the department of social services, of its apportioned tax credits during this predetermined
35 period of time, the director of the department of social services may reapportion these unused tax
36 credits to those shelters for victims of domestic violence and rape crisis centers that have used all, or
37 some percentage to be determined by the director of the department of social services, of their
38 apportioned tax credits during this predetermined period of time. The director of the department of
39 social services may establish more than one period of time and reapportion more than once during
40 each fiscal year. To the maximum extent possible, the director of the department of social services
41 shall establish the procedure described in this subsection in such a manner as to ensure that
42 taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available
43 for the fiscal year.

44 8. This section shall become effective January 1, 2000, and shall apply to all tax years after
45 December 31, 1999."; and

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47 Further amend said bill by amending the title, enacting clause, and intersectional references
48 accordingly.