

HOUSE AMENDMENT NO. _____
TO
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Offered By

1 AMEND House Amendment No. _____ to House Committee Substitute for Senate Substitute for
2 Senate Committee Substitute for Senate Bill No. 570, Page 1, Lines 1-2, by deleting all of said lines
3 and inserting the following:
4

5 "AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
6 Senate Bill No. 570, Page 34, Section 135.550, Lines 89, by inserting after all of said section and
7 line the following:
8

9 "135.600. 1. As used in this section, the following terms shall mean:

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

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

13 (a) Established for the purpose of providing housing and assistance to pregnant women who
14 are carrying their pregnancies to term;

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

17 (c) That provides services at no cost to clients; and

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

19 (3) "State tax liability", in the case of a business taxpayer, any liability incurred by such
20 taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153,
21 exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to
22 143.265, and related provisions, and in the case of an individual taxpayer, any liability incurred by
23 such taxpayer pursuant to the provisions of chapter 143;

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

34 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability,

Action Taken _____ Date _____

1 in an amount equal to fifty percent of the amount such taxpayer contributed to a maternity home for
2 all fiscal years ending on or before June 30, 2021, and seventy percent of the amount such taxpayer
3 contributed to a maternity home for all fiscal years beginning on or after July 1, 2021.

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

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

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

19 6. The director of the department of social services shall establish a procedure by which a
20 taxpayer can determine if a facility has been classified as a maternity home, and by which such
21 taxpayer can then contribute to such maternity home and claim a tax credit. Maternity homes shall
22 be permitted to decline a contribution from a taxpayer. The cumulative amount of tax credits which
23 may be claimed by all the taxpayers contributing to maternity homes in any one fiscal year shall not
24 exceed two million dollars for all fiscal years ending on or before June 30, 2014, and two million
25 five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014, and ending on
26 or before June 30, 2019, and three million five hundred thousand dollars for all fiscal years
27 beginning on or after July 1, 2019, and ending on or before June 30, 2021. For all fiscal years
28 beginning on or after July 1, 2021, there shall be no limit imposed on the cumulative amount of tax
29 credits that may be claimed by all taxpayers contributing to maternity homes under the provisions of
30 this section. Tax credits shall be issued in the order contributions are received. If the amount of tax
31 credits redeemed in a fiscal year is less than the cumulative amount authorized under this
32 subsection, the difference shall be carried over to a subsequent fiscal year or years and shall be
33 added to the cumulative amount of tax credits that may be authorized in that fiscal year or years.

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

48 8. This section shall become effective January 1, 2000, and shall apply to all tax years after
49 December 31, 1999[, until sunset].

1 ~~[9. Under section 23.253 of the Missouri sunset act:~~

2 ~~———(1) The provisions of the program authorized under this section shall automatically sunset~~
3 ~~on December thirty-first six years after August 28, 2018, unless reauthorized by an act of the general~~
4 ~~assembly;~~

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

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

10 ~~———(4) The provisions of this subsection shall not be construed to limit or in any way impair the~~
11 ~~department's ability to issue tax credits authorized on or before the date the program authorized~~
12 ~~under this section expires or a taxpayer's ability to redeem such tax credits.]"~~; and

13
14 Further amend said bill, Page 41, Section 137.021, Line 40, by inserting after all of said section and
15 line"; and

16
17 Further amend said bill by amending the title, enacting clause, and intersectional references
18 accordingly.

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20 THIS AMENDS AMENDMENT 3497H.03H