

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
HOUSE COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 430

AN ACT

To repeal sections 135.325, 135.326, 135.327, 135.335, 135.550, 135.600, 135.800, and 191.975, RSMo, and to enact in lieu thereof eight new sections relating to benevolent tax credits.

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

Section A. Sections 135.325, 135.326, 135.327, 135.335, 2 135.550, 135.600, 135.800, and 191.975, RSMo, are repealed and 3 eight new sections enacted in lieu thereof, to be known as 4 sections 135.325, 135.326, 135.327, 135.335, 135.550, 135.600, 5 135.800, and 191.975, to read as follows:

135.325. Sections 135.325 to 135.339 shall be known 2 and may be cited as the "[Special Needs] Adoption Tax Credit 3 Act".

135.326. As used in sections 135.325 to 135.339, the 2 following terms shall mean:

- 3 (1) "Business entity", person, firm, a partner in a 4 firm, corporation or a shareholder in an S corporation doing 5 business in the state of Missouri and subject to the state 6 income tax imposed by the provisions of chapter 143, or a 7 corporation subject to the annual corporation franchise tax 8 imposed by the provisions of chapter 147, or an insurance 9 company paying an annual tax on its gross premium receipts 10 in this state, or other financial institution paying taxes 11 to the state of Missouri or any political subdivision of

12 this state under the provisions of chapter 148, or an
13 express company which pays an annual tax on its gross
14 receipts in this state pursuant to chapter 153;

15 (2) "Child", any individual who:

16 (a) Has not attained an age of at least eighteen years;

17 or

18 (b) Is eighteen years of age or older but is physically
19 or mentally incapable of caring for himself or herself;

20 ~~[(2)]~~ (3) "~~[Handicap]~~ Disability", a mental, physical,
21 or emotional impairment that substantially limits one or
22 more major life activities, whether the impairment is
23 congenital or acquired by accident, injury or disease, and
24 where the impairment is verified by medical findings;

25 ~~[(3)]~~ (4) "Nonrecurring adoption expenses", reasonable
26 and necessary adoption fees, court costs, attorney fees, and
27 other expenses which are directly related to the legal
28 adoption of a ~~[special needs]~~ child and which are not
29 incurred in violation of federal, state, or local law;

30 ~~[(4)]~~ (5) "Special needs child", a child for whom it
31 has been determined by the children's division, or by a
32 child-placing agency licensed by the state, or by a court of
33 competent jurisdiction to be a child:

34 (a) That cannot or should not be returned to the home
35 of his or her parents; and

36 (b) Who has a specific factor or condition such as
37 ~~[ethnic background,]~~ age, membership in a ~~[minority or]~~
38 sibling group, medical condition or diagnosis, or ~~[handicap]~~
39 disability because of which it is reasonable to conclude
40 that such child cannot be easily placed with adoptive
41 parents;

42 ~~[(5)]~~ (6) "State tax liability", any liability
43 incurred by a taxpayer under the provisions of chapter 143,
44 chapter 147, chapter 148, and chapter 153, exclusive of the

45 provisions relating to the withholding of tax as provided
46 for in sections 143.191 to 143.265 and related provisions.

135.327. 1. Any person residing in this state who
2 legally adopts a special needs child on or after January 1,
3 1988, and before January 1, 2000, shall be eligible to
4 receive a tax credit of up to ten thousand dollars for
5 nonrecurring adoption expenses for each child adopted that
6 may be applied to taxes due under chapter 143. Any business
7 entity providing funds to an employee to enable that
8 employee to legally adopt a special needs child shall be
9 eligible to receive a tax credit of up to ten thousand
10 dollars for nonrecurring adoption expenses for each child
11 adopted that may be applied to taxes due under such business
12 entity's state tax liability, except that only one ten
13 thousand dollar credit is available for each special needs
14 child that is adopted.

15 2. Any person residing in this state who proceeds in
16 good faith with the adoption of a special needs child on or
17 after January 1, 2000, and before January 1, 2022, shall be
18 eligible to receive a tax credit of up to ten thousand
19 dollars for nonrecurring adoption expenses for each child
20 that may be applied to taxes due under chapter 143;
21 provided, however, that beginning on March 29, 2013, the tax
22 credits shall only be allocated for the adoption of special
23 needs children who are residents or wards of residents of
24 this state at the time the adoption is initiated. Any
25 business entity providing funds to an employee to enable
26 that employee to proceed in good faith with the adoption of
27 a special needs child shall be eligible to receive a tax
28 credit of up to ten thousand dollars for nonrecurring
29 adoption expenses for each child that may be applied to
30 taxes due under such business entity's state tax liability,

31 except that only one ten thousand dollar credit is available
32 for each special needs child that is adopted.

33 3. Any person residing in this state who proceeds in
34 good faith with the adoption of a child on or after January
35 1, 2022, regardless of whether such child is a special needs
36 child, shall be eligible to receive a tax credit of up to
37 ten thousand dollars for nonrecurring adoption expenses for
38 each child that may be applied to taxes due under chapter
39 143. The tax credit shall be allowed regardless of whether
40 the child adopted is a resident or ward of a resident of
41 this state at the time the adoption is initiated; however,
42 priority shall be given to applications to claim the tax
43 credit for special needs children who are residents or wards
44 of residents of this state at the time the adoption is
45 initiated. Any business entity providing funds to an
46 employee to enable that employee to proceed in good faith
47 with the adoption of a child shall be eligible to receive a
48 tax credit of up to ten thousand dollars for nonrecurring
49 adoption expenses for each child that may be applied to
50 taxes due under such business entity's state tax liability;
51 except that, only one credit, up to ten thousand dollars,
52 shall be available for each child who is adopted.

53 4. Individuals and business entities may claim a tax
54 credit for their total nonrecurring adoption expenses in
55 each year that the expenses are incurred. A claim for fifty
56 percent of the credit shall be allowed when the child is
57 placed in the home. A claim for the remaining fifty percent
58 shall be allowed when the adoption is final. The total of
59 these tax credits shall not exceed the maximum limit of ten
60 thousand dollars per child. The cumulative amount of tax
61 credits which may be claimed by taxpayers claiming the
62 credit for nonrecurring adoption expenses in any one fiscal
63 year prior to July 1, 2004, shall not exceed two million

64 dollars. The cumulative amount of tax credits that may be
65 claimed by taxpayers claiming the credit for nonrecurring
66 adoption expenses shall not be more than two million dollars
67 but may be increased by appropriation in any fiscal year
68 beginning on or after July 1, 2004, and ending on or before
69 June 30, 2021. The cumulative amount of tax credits that may
70 be claimed by taxpayers claiming the credit for nonrecurring
71 adoption expenses shall not exceed six million dollars in
72 any fiscal year beginning on or after July 1, 2021. For all
73 fiscal years beginning on or after July 1, 2006,
74 applications to claim the adoption tax credit [for special
75 needs children who are residents or wards of residents of
76 this state at the time the adoption is initiated] shall be
77 filed between July first and April fifteenth of each fiscal
78 year.

79 [4.] 5. Notwithstanding any provision of law to the
80 contrary, any individual or business entity may assign,
81 transfer or sell tax credits allowed in this section. Any
82 sale of tax credits claimed pursuant to this section shall
83 be at a discount rate of seventy-five percent or greater of
84 the amount sold.

135.335. In the year of adoption and in any year
2 thereafter in which the credit is carried forward pursuant
3 to section 135.333, the credit shall be reduced by an amount
4 equal to the state's cost of providing care, treatment,
5 maintenance and services when:

6 (1) The [special needs] child is placed, with no
7 intent to return to the adoptive home, in foster care or
8 residential treatment licensed or operated by the children's
9 division, the division of youth services or the department
10 of mental health; or

11 (2) A juvenile court temporarily or finally relieves
12 the adoptive parents of custody of the [special needs] child.

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

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

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

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

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

26 [(4)] (5) "Taxpayer", a person, firm, a partner in a
27 firm, corporation or a shareholder in an S corporation doing
28 business in the state of Missouri and subject to the state
29 income tax imposed by the provisions of chapter 143, or a
30 corporation subject to the annual corporation franchise tax
31 imposed by the provisions of chapter 147, including any
32 charitable organization which is exempt from federal income
33 tax and whose Missouri unrelated business taxable income, if

34 any, would be subject to the state income tax imposed under
35 chapter 143, or an insurance company paying an annual tax on
36 its gross premium receipts in this state, or other financial
37 institution paying taxes to the state of Missouri or any
38 political subdivision of this state pursuant to the
39 provisions of chapter 148, or an express company which pays
40 an annual tax on its gross receipts in this state pursuant
41 to chapter 153, or an individual subject to the state income
42 tax imposed by the provisions of chapter 143.

43 2. A taxpayer shall be allowed to claim a tax credit
44 against the taxpayer's state tax liability, in an amount
45 equal to fifty percent of the amount such taxpayer
46 contributed to a shelter for victims of domestic violence or
47 rape crisis center for all fiscal years ending on or before
48 June 30, 2022, and seventy percent of the amount such
49 taxpayer contributed to a shelter for victims of domestic
50 violence or rape crisis center for all fiscal years
51 beginning on or after July 1, 2022.

52 3. The amount of the tax credit claimed shall not
53 exceed the amount of the taxpayer's state tax liability for
54 the taxable year that the credit is claimed, and such
55 taxpayer shall not be allowed to claim a tax credit in
56 excess of fifty thousand dollars per taxable year. However,
57 any tax credit that cannot be claimed in the taxable year
58 the contribution was made may be carried over only to the
59 next [four] succeeding [taxable years until the full credit
60 has been claimed] tax year. Tax credits issued pursuant to
61 this section shall not be assigned, transferred, or sold.

62 4. Except for any excess credit which is carried over
63 pursuant to subsection 3 of this section, a taxpayer shall
64 not be allowed to claim a tax credit unless the total amount
65 of such taxpayer's contribution or contributions to a
66 shelter or shelters for victims of domestic violence or rape

67 crisis center in such taxpayer's taxable year has a value of
68 at least one hundred dollars.

69 5. The director of the department of social services
70 shall determine, at least annually, which facilities in this
71 state may be classified as shelters for victims of domestic
72 violence and rape crisis centers. The director of the
73 department of social services may require of a facility
74 seeking to be classified as a shelter for victims of
75 domestic violence or rape crisis center whatever information
76 is reasonably necessary to make such a determination. The
77 director of the department of social services shall classify
78 a facility as a shelter for victims of domestic violence or
79 rape crisis center if such facility meets the definition set
80 forth in subsection 1 of this section.

81 6. The director of the department of social services
82 shall establish a procedure by which a taxpayer can
83 determine if a facility has been classified as a shelter for
84 victims of domestic violence or rape crisis center, and by
85 which such taxpayer can then contribute to such shelter for
86 victims of domestic violence or rape crisis center and claim
87 a tax credit. Shelters for victims of domestic violence and
88 rape crisis centers shall be permitted to decline a
89 contribution from a taxpayer. The cumulative amount of tax
90 credits which may be claimed by all the taxpayers
91 contributing to shelters for victims of domestic violence
92 and rape crisis centers in any one fiscal year shall not
93 exceed two million dollars for all fiscal years ending on or
94 before June 30, 2022. For all fiscal years beginning on or
95 after July 1, 2022, there shall be no limit imposed on the
96 cumulative amount of tax credits that may be claimed by all
97 taxpayers contributing to shelters for victims of domestic
98 violence and rape crisis centers under the provisions of
99 this section.

100 7. For all fiscal years ending on or before June 30,
101 2022, the director of the department of social services
102 shall establish a procedure by which, from the beginning of
103 the fiscal year until some point in time later in the fiscal
104 year to be determined by the director of the department of
105 social services, the cumulative amount of tax credits are
106 equally apportioned among all facilities classified as
107 shelters for victims of domestic violence and rape crisis
108 centers. If a shelter for victims of domestic violence or
109 rape crisis center fails to use all, or some percentage to
110 be determined by the director of the department of social
111 services, of its apportioned tax credits during this
112 predetermined period of time, the director of the department
113 of social services may reapportion these unused tax credits
114 to those shelters for victims of domestic violence and rape
115 crisis centers that have used all, or some percentage to be
116 determined by the director of the department of social
117 services, of their apportioned tax credits during this
118 predetermined period of time. The director of the
119 department of social services may establish more than one
120 period of time and reapportion more than once during each
121 fiscal year. To the maximum extent possible, the director
122 of the department of social services shall establish the
123 procedure described in this subsection in such a manner as
124 to ensure that taxpayers can claim all the tax credits
125 possible up to the cumulative amount of tax credits
126 available for the fiscal year.

127 8. This section shall become effective January 1,
128 2000, and shall apply to all tax years after December 31,
129 1999.

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

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

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

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

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

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

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

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

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

36 Missouri or any political subdivision of this state pursuant
37 to the provisions of chapter 148, or an express company
38 which pays an annual tax on its gross receipts in this state
39 pursuant to chapter 153, or an individual subject to the
40 state income tax imposed by the provisions of chapter 143.

41 2. A taxpayer shall be allowed to claim a tax credit
42 against the taxpayer's state tax liability, in an amount
43 equal to fifty percent of the amount such taxpayer
44 contributed to a maternity home for all fiscal years ending
45 on or before June 30, 2022, and seventy percent of the
46 amount such taxpayer contributed to a maternity home for all
47 fiscal years beginning on or after July 1, 2022.

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

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

63 5. The director of the department of social services
64 shall determine, at least annually, which facilities in this
65 state may be classified as maternity homes. The director of
66 the department of social services may require of a facility
67 seeking to be classified as a maternity home whatever
68 information is reasonably necessary to make such a

69 determination. The director of the department of social
70 services shall classify a facility as a maternity home if
71 such facility meets the definition set forth in subsection 1
72 of this section.

73 6. The director of the department of social services
74 shall establish a procedure by which a taxpayer can
75 determine if a facility has been classified as a maternity
76 home, and by which such taxpayer can then contribute to such
77 maternity home and claim a tax credit. Maternity homes
78 shall be permitted to decline a contribution from a
79 taxpayer. The cumulative amount of tax credits which may be
80 claimed by all the taxpayers contributing to maternity homes
81 in any one fiscal year shall not exceed two million dollars
82 for all fiscal years ending on or before June 30, 2014, and
83 two million five hundred thousand dollars for all fiscal
84 years beginning on or after July 1, 2014, and ending on or
85 before June 30, 2019, and three million five hundred
86 thousand dollars for all fiscal years beginning on or after
87 July 1, 2019, and ending on or before June 30, 2022. For
88 all fiscal years beginning on or after July 1, 2022, there
89 shall be no limit imposed on the cumulative amount of tax
90 credits that may be claimed by all taxpayers contributing to
91 maternity homes under the provisions of this section. Tax
92 credits shall be issued in the order contributions are
93 received. If the amount of tax credits redeemed in a fiscal
94 year is less than the cumulative amount authorized under
95 this subsection, the difference shall be carried over to a
96 subsequent fiscal year or years and shall be added to the
97 cumulative amount of tax credits that may be authorized in
98 that fiscal year or years.

99 7. For all fiscal years ending on or before June 30,
100 2022, the director of the department of social services
101 shall establish a procedure by which, from the beginning of

102 the fiscal year until some point in time later in the fiscal
103 year to be determined by the director of the department of
104 social services, the cumulative amount of tax credits are
105 equally apportioned among all facilities classified as
106 maternity homes. If a maternity home fails to use all, or
107 some percentage to be determined by the director of the
108 department of social services, of its apportioned tax
109 credits during this predetermined period of time, the
110 director of the department of social services may
111 reapportion these unused tax credits to those maternity
112 homes that have used all, or some percentage to be
113 determined by the director of the department of social
114 services, of their apportioned tax credits during this
115 predetermined period of time. The director of the
116 department of social services may establish more than one
117 period of time and reapportion more than once during each
118 fiscal year. To the maximum extent possible, the director
119 of the department of social services shall establish the
120 procedure described in this subsection in such a manner as
121 to ensure that taxpayers can claim all the tax credits
122 possible up to the cumulative amount of tax credits
123 available for the fiscal year.

124 8. This section shall become effective January 1,
125 2000, and shall apply to all tax years after December 31,
126 1999[, until sunset].

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

128 (1) The provisions of the program authorized under
129 this section shall automatically sunset on December thirty-
130 first six years after August 28, 2018, unless reauthorized
131 by an act of the general assembly;

132 (2) If such program is reauthorized, the program
133 authorized under this section shall automatically sunset on

134 December thirty-first six years after the effective date of
135 the reauthorization of this section;

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

140 (4) The provisions of this subsection shall not be
141 construed to limit or in any way impair the department's
142 ability to issue tax credits authorized on or before the
143 date the program authorized under this section expires or a
144 taxpayer's ability to redeem such tax credits.]

135.800. 1. The provisions of sections 135.800 to
2 135.830 shall be known and may be cited as the "Tax Credit
3 Accountability Act of 2004".

4 2. As used in sections 135.800 to 135.830, the
5 following terms mean:

6 (1) "Administering agency", the state agency or
7 department charged with administering a particular tax
8 credit program, as set forth by the program's enacting
9 statute; where no department or agency is set forth, the
10 department of revenue;

11 (2) "Agricultural tax credits", the agricultural
12 product utilization contributor tax credit created pursuant
13 to section 348.430, the new generation cooperative incentive
14 tax credit created pursuant to section 348.432, the family
15 farm breeding livestock loan tax credit created under
16 section 348.505, the qualified beef tax credit created under
17 section 135.679, and the wine and grape production tax
18 credit created pursuant to section 135.700;

19 (3) "All tax credit programs", or "any tax credit
20 program", the tax credit programs included in the
21 definitions of agricultural tax credits, business
22 recruitment tax credits, community development tax credits,

23 domestic and social tax credits, entrepreneurial tax
24 credits, environmental tax credits, financial and insurance
25 tax credits, housing tax credits, redevelopment tax credits,
26 and training and educational tax credits;

27 (4) "Business recruitment tax credits", the business
28 facility tax credit created pursuant to sections 135.110 to
29 135.150 and section 135.258, the enterprise zone tax
30 benefits created pursuant to sections 135.200 to 135.270,
31 the business use incentives for large-scale development
32 programs created pursuant to sections 100.700 to 100.850,
33 the development tax credits created pursuant to sections
34 32.100 to 32.125, the rebuilding communities tax credit
35 created pursuant to section 135.535, the film production tax
36 credit created pursuant to section 135.750, the enhanced
37 enterprise zone created pursuant to sections 135.950 to
38 135.970, and the Missouri quality jobs program created
39 pursuant to sections 620.1875 to 620.1900;

40 (5) "Community development tax credits", the
41 neighborhood assistance tax credit created pursuant to
42 sections 32.100 to 32.125, the family development account
43 tax credit created pursuant to sections 208.750 to 208.775,
44 the dry fire hydrant tax credit created pursuant to section
45 320.093, and the transportation development tax credit
46 created pursuant to section 135.545;

47 (6) "Domestic and social tax credits", the youth
48 opportunities tax credit created pursuant to section 135.460
49 and sections 620.1100 to 620.1103, the shelter for victims
50 of domestic violence created pursuant to section 135.550,
51 the senior citizen or disabled person property tax credit
52 created pursuant to sections 135.010 to 135.035, the
53 [special needs] adoption tax credit created pursuant to
54 sections 135.325 to 135.339, the champion for children tax
55 credit created pursuant to section 135.341, the maternity

56 home tax credit created pursuant to section 135.600, the
57 surviving spouse tax credit created pursuant to section
58 135.090, the residential treatment agency tax credit created
59 pursuant to section 135.1150, the pregnancy resource center
60 tax credit created pursuant to section 135.630, the food
61 pantry tax credit created pursuant to section 135.647, the
62 health care access fund tax credit created pursuant to
63 section 135.575, the residential dwelling access tax credit
64 created pursuant to section 135.562, the developmental
65 disability care provider tax credit created under section
66 135.1180, the shared care tax credit created pursuant to
67 section 192.2015, and the diaper bank tax credit created
68 pursuant to section 135.621;

69 (7) "Entrepreneurial tax credits", the capital tax
70 credit created pursuant to sections 135.400 to 135.429, the
71 certified capital company tax credit created pursuant to
72 sections 135.500 to 135.529, the seed capital tax credit
73 created pursuant to sections 348.300 to 348.318, the new
74 enterprise creation tax credit created pursuant to sections
75 620.635 to 620.653, the research tax credit created pursuant
76 to section 620.1039, the small business incubator tax credit
77 created pursuant to section 620.495, the guarantee fee tax
78 credit created pursuant to section 135.766, and the new
79 generation cooperative tax credit created pursuant to
80 sections 32.105 to 32.125;

81 (8) "Environmental tax credits", the charcoal producer
82 tax credit created pursuant to section 135.313, the wood
83 energy tax credit created pursuant to sections 135.300 to
84 135.311, and the alternative fuel stations tax credit
85 created pursuant to section 135.710;

86 (9) "Financial and insurance tax credits", the bank
87 franchise tax credit created pursuant to section 148.030,
88 the bank tax credit for S corporations created pursuant to

89 section 143.471, the exam fee tax credit created pursuant to
90 section 148.400, the health insurance pool tax credit
91 created pursuant to section 376.975, the life and health
92 insurance guaranty tax credit created pursuant to section
93 376.745, the property and casualty guaranty tax credit
94 created pursuant to section 375.774, and the self-employed
95 health insurance tax credit created pursuant to section
96 143.119;

97 (10) "Housing tax credits", the neighborhood
98 preservation tax credit created pursuant to sections 135.475
99 to 135.487, the low-income housing tax credit created
100 pursuant to sections 135.350 to 135.363, and the affordable
101 housing tax credit created pursuant to sections 32.105 to
102 32.125;

103 (11) "Recipient", the individual or entity who is the
104 original applicant for and who receives proceeds from a tax
105 credit program directly from the administering agency, the
106 person or entity responsible for the reporting requirements
107 established in section 135.805;

108 (12) "Redevelopment tax credits", the historic
109 preservation tax credit created pursuant to sections 253.545
110 to 253.559, the brownfield redevelopment program tax credit
111 created pursuant to sections 447.700 to 447.718, the
112 community development corporations tax credit created
113 pursuant to sections 135.400 to 135.430, the infrastructure
114 tax credit created pursuant to subsection 6 of section
115 100.286, the bond guarantee tax credit created pursuant to
116 section 100.297, the disabled access tax credit created
117 pursuant to section 135.490, the new markets tax credit
118 created pursuant to section 135.680, and the distressed
119 areas land assemblage tax credit created pursuant to section
120 99.1205;

121 (13) "Training and educational tax credits", the
122 Missouri works new jobs tax credit and Missouri works
123 retained jobs credit created pursuant to sections 620.800 to
124 620.809.

191.975. 1. This section shall be known and may be
2 cited as the "Adoption Awareness Law".

3 2. To raise public awareness and to educate the
4 public, the department of social services, with the
5 assistance of the department of health and senior services,
6 shall be responsible for:

7 (1) Collecting and distributing resource materials to
8 educate the public about foster care and adoption;

9 (2) Developing and distributing educational materials,
10 including but not limited to videos, brochures and other
11 media as part of a comprehensive public relations campaign
12 about the positive option of adoption and foster care. The
13 materials shall include, but not be limited to, information
14 about:

- 15 (a) The benefits of adoption and foster care;
- 16 (b) Adoption and foster care procedures;
- 17 (c) Means of financing the cost of adoption and foster
18 care[,] including, but not limited to, adoption subsidies,
19 foster care payments, and [special needs] adoption tax
20 credits;

21 (d) Options for birth parents in choosing adoptive
22 parents;

23 (e) Protection for and rights of birth parents and
24 adoptive parents prior to and following the adoption;

25 (f) Location of adoption and foster care agencies;

26 (g) Information regarding various state health and
27 social service programs for pregnant women and children,
28 including but not limited to medical assistance programs and
29 temporary assistance for needy families (TANF); and

30 (h) Referrals to appropriate counseling services,
31 including but not be limited to counseling services for
32 parents who are considering retaining custody of their
33 children, placing their children for adoption, or becoming
34 foster or adoptive parents; but excluding any referrals for
35 abortion or to abortion facilities;

36 (3) Making such educational materials available
37 through state and local public health clinics, public
38 hospitals, family planning clinics, abortion facilities as
39 defined in section 188.015, maternity homes as defined in
40 section 135.600, child-placing agencies licensed pursuant to
41 sections 210.481 to 210.536, attorneys whose practice
42 involves private adoptions, in vitro fertilization clinics
43 and private physicians for distribution to their patients
44 who request such educational materials. Such materials
45 shall also be available to the public through the department
46 of social services' internet website;

47 (4) Establishing a toll-free telephone number for
48 information on adoption and foster care, and to answer
49 questions and assist persons inquiring about becoming
50 adoptive or foster parents.

51 3. In addition, the department may establish and
52 implement an ongoing advertising campaign for the
53 recruitment of adoptive and foster care families, with a
54 special emphasis on the recruitment of qualified adoptive
55 and foster care families for special needs children. Such
56 advertising campaign may utilize, but shall not be limited
57 to, the following media: television, radio, outdoor
58 advertising, newspaper, magazines and other print media,
59 websites, and the internet. The department may contract
60 with professional advertising agencies or other professional
61 entities to conduct such advertising campaign on behalf of
62 the department.

63 4. The provisions of this section shall be subject to
64 appropriations.

65 5. The department of social services shall promulgate
66 rules for the implementation of this section in accordance
67 with chapter 536.