

FIRST REGULAR SESSION

# HOUSE BILL NO. 375

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES FRASER (Sponsor), WALTON, GASKILL, OSTMANN,  
GAMBARO, BOUCHER AND LEVIN.

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TED WEDEL, Chief Clerk

0290L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for donations to sexual violence crisis service centers.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be  
2 known as section 135.552, to read as follows:

**135.552. 1. As used in this section, the following terms shall mean:**

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

4 **(2) "Sexual violence crisis service center", a nonprofit organization having a**  
5 **primary function of serving sexual violence victims, or running a discrete, separate**  
6 **program that serves sexual violence victims, or two or more nonprofit organizations**  
7 **operating under a formal arrangement to provide sexual violence services to victims of**  
8 **rape, sexual assault and sexual abuse, their significant others, secondary victims and the**  
9 **community. For purposes of this section, eligible services of a sexual violence crisis service**  
10 **center, include, but shall not be limited to, the operation of a twenty-four-hour crisis**  
11 **hotline promoted as a service for sexual violence victims and the provision of information,**  
12 **referrals, medical and justice system advocacy, crisis intervention and support groups at**  
13 **no charge and community education and prevention education;**

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

19 to the provisions of chapter 143, RSMo, exclusive of the provisions relating to withholding  
20 tax contained in sections 143.191 to 143.265, RSMo, and related provisions;

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

30 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
31 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to  
32 a sexual violence crisis service center.

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

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

43 5. The director of public safety shall determine, at least annually, which facilities  
44 in this state may be classified as sexual violence crisis service centers. The director of  
45 public safety may require a facility seeking to be classified as a sexual violence crisis service  
46 center to submit any information he or she deems reasonably necessary to make such a  
47 determination. The director of public safety shall classify a facility as a sexual violence  
48 crisis service center if such facility meets the definition set forth in subsection 1 of this  
49 section.

50 6. The director of public safety shall establish a procedure by which a taxpayer can  
51 determine if a facility has been classified as a sexual violence crisis service center, and by  
52 which such taxpayer can then contribute to such centers and claim a tax credit. Sexual  
53 violence crisis service centers shall be permitted to decline a contribution from a taxpayer.  
54 The cumulative amount of tax credits which may be claimed by all the taxpayers

55 contributing to sexual violence crisis service centers in any one fiscal year shall not exceed  
56 two million dollars. Tax credits shall be issued based on the order which accepted  
57 contributions are received.

58       7. The director of public safety shall establish a procedure by which, from the  
59 beginning of the fiscal year until some point in time later in the fiscal year to be determined  
60 by the director of public safety, the cumulative amount of tax credits are equally  
61 apportioned among all facilities classified as sexual violence crisis service centers. If a  
62 sexual violence crisis service center fails to use all, or some percentage to be determined by  
63 the director of public safety, of its apportioned tax credits during this predetermined  
64 period of time, the director of public safety may reapportion these unused tax credits to  
65 those sexual violence crisis service centers that have used all, or some percentage to be  
66 determined by the director of public safety, of their apportioned tax credits during this  
67 predetermined period of time. The director of public safety may establish more than one  
68 period of time and reapportion more than once during each fiscal year. To the maximum  
69 extent possible, the director of public safety shall establish the procedure described in this  
70 subsection in such a manner as to ensure that taxpayers can claim all the tax credits  
71 possible up to the cumulative amount of tax credits available for the fiscal year.

72       8. This section shall become effective January 1, 2002, and shall apply to all tax  
73 years after December 31, 2001.