

FIRST REGULAR SESSION

HOUSE BILL NO. 803

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PORTWOOD (Sponsor), THRELKELD, SMITH (150), DEEKEN, TILLEY, SCHAD, SELF, RUESTMAN, KINGERY, NIEVES, SCHOELLER, JONES (117), LEMBKE, FLOOK, SCHLOTTACH, LOEHNER, VILLA, DAY, FRANZ, DIXON, LOW (39), SALVA, MEINERS, NOLTE, SILVEY, COOPER (158), ROBINSON, BLAND, ST. ONGE, PRATT, ROBB, STEVENSON, MUNZLINGER, SMITH (14), COOPER (155), DEMPSEY, LIPKE, MUSCHANY, WILSON (130), WILSON (119), MCGHEE, BRUNS, HOBBS AND TALBOY (Co-sponsors).

Read 1st time February 7, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1852L.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for donations for abused and neglected children.

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 known as section 135.551, to read as follows:

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

(1) "CASA association", the state or local chapters of the Missouri Court Appointed Special Advocates association;

(2) "Tax credit", a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo;

(3) "Taxpayer", any individual subject to the tax imposed in chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.

2. For all taxable years beginning on or after January 1, 2007, a taxpayer shall be allowed a tax credit for donations made to the state CASA association. The tax credit amount shall be equal to the amount of the donations made in the tax year for which the tax credit is claimed. The amount of the tax credit issued shall not exceed the amount of

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

12 the taxpayer's state tax liability for the tax year for which the credit is claimed. No amount
13 of credit that the taxpayer is prohibited by this section from claiming in a tax year shall be
14 refundable, nor shall any tax credit granted under this section be transferred, sold, or
15 assigned.

16 3. No tax credit shall be issued under this section for donations made to the state
17 CASA association unless the state CASA association forwards such donations to local
18 CASA associations for use in local programs. The department of revenue may require the
19 state CASA association to verify that any amount claimed under this section on a
20 taxpayer's tax return was forwarded to a local CASA association.

21 4. The department of revenue may promulgate rules to implement the provisions
22 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,
23 RSMo, that is created under the authority delegated in this section shall become effective
24 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,
25 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
26 nonseverable and if any of the powers vested with the general assembly pursuant to
27 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule
28 are subsequently held unconstitutional, then the grant of rulemaking authority and any
29 rule proposed or adopted after August 28, 2007, shall be invalid and void.

30 5. Under section 23.253, RSMo, of the Missouri Sunset Act:

31 (1) The provisions of the new program authorized under this section shall
32 automatically sunset on December thirty-first six years after the effective date of this
33 section unless reauthorized by an act of the general assembly; and

34 (2) If such program is reauthorized, the program authorized under this section
35 shall automatically sunset on December thirty-first twelve years after the effective date of
36 the reauthorization of this section; and

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

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