

SECOND REGULAR SESSION

# HOUSE BILL NO. 1249

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SATER (Sponsor), JONES (89), BRINGER, WALLACE, DAY,  
MUNZLINGER, RUESTMAN, WILSON (119) AND McGHEE (Co-sponsors).

3102L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for donations to senior citizen services 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 known as section 135.649, to read as follows:

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

(1) "Senior citizen services center", a community facility which provides to older adults a combination of services, including the provision of health, social, educational, and recreational services;

(2) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder in an S corporation doing business in this state and subject to the state income tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265.

2. For all tax years beginning on or after January 1, 2011, any taxpayer who donates cash or food, unless such food is donated after the food's expiration date, to any senior citizens services center shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the value of the donations made to the extent such amounts that have been subtracted in determining federal adjusted gross income or federal taxable income are added back in the determination of Missouri adjusted gross income or Missouri taxable income before the credit can be claimed. Each taxpayer claiming a tax credit

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.

17 under this section shall file an affidavit with the income tax return verifying the amount  
18 of their contributions. The amount of the tax credit claimed shall not exceed the amount  
19 of the taxpayer's state tax liability for the tax year that the credit is claimed, and shall not  
20 exceed two thousand five hundred dollars per taxpayer claiming the credit. Any amount  
21 of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not  
22 be refundable, but may be carried forward to any of the taxpayer's three subsequent  
23 taxable years. No tax credit granted under this section shall be transferred, sold, or  
24 assigned. No taxpayer shall be eligible to receive a credit under this section if such  
25 taxpayer employs persons who are not authorized to work in the United States under  
26 federal law.

27       3. The aggregate amount of tax credits issued under this section shall not exceed  
28 two million dollars in any given fiscal year. The tax credits issued under this section shall  
29 be on a first-come, first-served filing basis.

30       4. Any senior citizens services center may accept or reject any donation of food  
31 made under this section for any reason. For purposes of this section, any donations of food  
32 accepted by a senior citizens services center shall be valued at fair market value, or at  
33 wholesale value if the taxpayer making the donation of food is a retail grocery store, food  
34 broker, wholesaler, or restaurant.

35       5. The department of revenue shall promulgate rules to implement the provisions  
36 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that  
37 is created under the authority delegated in this section shall become effective only if it  
38 complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
39 section 536.028. This section and chapter 536 are nonseverable and if any of the powers  
40 vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
41 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
42 grant of rulemaking authority and any rule proposed or adopted after August 28, 2010,  
43 shall be invalid and void.

44       6. Under section 23.253 of the Missouri sunset act:

45       (1) The provisions of the new program authorized under this section shall  
46 automatically sunset on December thirty-first five years after August 28, 2010, unless  
47 reauthorized by an act of the general assembly; and

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

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