

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute No. 2 for Senate Committee Substitute for Senate Bill No. 117, Page 22, Section 105.716, Line 40 by inserting after all of said Section and Line the following:

“135.647. 1. As used in this section, the following terms shall mean:

(1) "Local food pantry", any food pantry that is:

(a) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and

(b) Distributing emergency food supplies to Missouri low-income people who would otherwise not have access to food supplies in the area in which the taxpayer claiming the tax credit under this section resides;

(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, 2007, any taxpayer who donates cash or food, unless such food is donated after the food's expiration date, to any local food pantry 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 from 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 under this section shall file an affidavit with the income tax return verifying the amount of their contributions. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year that the credit is claimed, and shall not exceed two thousand five hundred dollars per taxpayer claiming the credit. Any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's three subsequent taxable years. No tax credit granted under this section shall be transferred, sold, or assigned. No taxpayer shall be eligible to receive a

1 credit pursuant to this section if such taxpayer employs persons who are not authorized to work in
2 the United States under federal law.

3 3. The cumulative amount of tax credits under this section which may be allocated to all
4 taxpayers contributing to a local food pantry in any one fiscal year shall not exceed [two] one
5 million dollars. The director of revenue shall establish a procedure by which the cumulative
6 amount of tax credits is apportioned among all taxpayers claiming the credit by April fifteenth of
7 the fiscal year in which the tax credit is claimed. To the maximum extent possible, the director of
8 revenue shall establish the procedure described in this subsection in such a manner as to ensure
9 that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits
10 available for the fiscal year.

11 4. Any local food pantry may accept or reject any donation of food made under this
12 section for any reason. For purposes of this section, any donations of food accepted by a local
13 food pantry shall be valued at fair market value, or at wholesale value if the taxpayer making the
14 donation of food is a retail grocery store, food broker, wholesaler, or restaurant.

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

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

24 (1) [The provisions of the new program authorized under this section shall automatically
25 sunset four years after August 28, 2007, unless reauthorized by an act of the general assembly; and

26 (2) If such program is reauthorized,] The program authorized under this section shall
27 [automatically sunset twelve years after the effective date of the reauthorization of this section]
28 expire on August 28, 2020; and

29 [(3)] (2) This section shall terminate on September [first of the calendar year immediately
30 following the calendar year in which the program authorized under this section is sunset] 1,
31 2021.”; and

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33 Further amend said bill by amending the title, enacting clause, and intersectional references
34 accordingly.
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