

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 458, Page 1, in the Title, Lines 2 and 3, by
2 deleting "the Missouri special needs scholarship tax credit program known as Bryce's Law" and
3 inserting in lieu thereof the following:

4 "tax credit programs" ; and
5

6 Further amend said bill, Page 9, Section 135.1220, Line 284, by inserting after all of said line the
7 following:

8 "135.1615. 1. As used in this section, the following terms mean:

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

11 (2) "Designated health care professional", a registered health care professional within the
12 meaning of the law, licensed to practice medicine or surgery in the state of Missouri under chapter
13 334, affiliated with a qualified organization for the purpose of providing discounted medical services
14 to qualified patients, and who does not perform, induce, or refer for abortions and does not hold
15 himself or herself out as performing, inducing, or referring for abortions;

16 (3) "Director", the director of the department of revenue;

17 (4) "Qualified organization", an organization operating in this state that meets the definition
18 of a charitable organization which is exempt from federal income tax and whose Missouri unrelated
19 business taxable income, if any, would be subject to the state income tax imposed under chapter 143;

20 (5) "Qualified patient", an individual seeking medical services who pays for medical services
21 without any contributions from insurance, Medicare, or Medicaid;

22 (6) "State tax liability", in the case of a business taxpayer, any liability incurred by such
23 taxpayer under the provisions of chapters 143, 147, 148, and 153, exclusive of the provisions relating
24 to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions, and,
25 in the case of an individual taxpayer, any liability incurred by such taxpayer under the provisions of
26 chapter 143;

27 (7) "Taxpayer", one of the following:

28 (a) A person, firm, partner in a firm or corporation, a shareholder in an S corporation, or a
29 member in a limited liability company doing business in Missouri and subject to the state income tax
30 imposed by the provisions of chapter 143;

31 (b) A corporation subject to the annual corporation franchise tax imposed by the provisions
32 of chapter 147, including any charitable organization that is exempt from federal income tax and

Action Taken _____ Date _____

1 whose Missouri unrelated business taxable income, if any, would be subject to the state income tax
2 imposed under chapter 143;

3 (c) An insurance company paying an annual tax on its gross premium receipts in this state;

4 (d) A financial institution paying taxes to the state of Missouri or any political subdivision of
5 this state under the provisions of chapter 148;

6 (e) An express company which pays an annual tax on its gross receipts in this state under
7 chapter 153; or

8 (f) An individual subject to the state income tax imposed by the provisions of chapter 143.

9 2. For all tax years beginning on or after January 1, 2014, a taxpayer shall be allowed to
10 claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the
11 amount such taxpayer contributed to a qualified organization.

12 3. The director shall establish a procedure by which a taxpayer can determine whether an
13 organization has been classified as a qualified organization. The department shall issue a tax credit
14 certificate to the taxpayer in the appropriate amount. Qualified organizations shall be permitted to
15 decline a contribution from a taxpayer.

16 4. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
17 tax liability for the taxable year for which the credit is claimed. Any tax credit that cannot be
18 claimed in the taxable year in which the contribution was made may be carried over to the next three
19 succeeding taxable years until the full credit has been claimed.

20 5. Notwithstanding any provision of law to the contrary, any taxpayer may sell, assign,
21 exchange, convey, or otherwise transfer tax credits allowed in this section.

22 6. The cumulative amount of tax credits claimed by all the taxpayers contributing to a
23 qualified organization in any one calendar year shall not exceed fifty million dollars. Tax credits
24 shall be issued in the order contributions are received.

25 7. Each qualified organization shall provide information to the director concerning both the
26 identity of each taxpayer making a contribution to such qualified organization and who is claiming a
27 tax credit under this section and the amount of the contribution. The director shall be subject to the
28 confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax information.

29 8. A qualified patient seeking medical services may contact a qualified organization to
30 arrange to receive medical services from a designated health care professional under this section, and
31 shall pay an amount agreed upon by the parties for the medical services received.

32 9. Under section 23.253 of the Missouri sunset act:

33 (1) The provisions of the new program authorized under this section shall automatically
34 sunset six years after December 31, 2013; and

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

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

39 436.090. 1. Except as otherwise prohibited under federal or state law, any health care
40 professional may contract with a patient regarding the liability limits of such health care professional
41 in the provision of services, including, but not limited to, wrongful death, reimbursement for health

1 care services, economic and noneconomic damages, litigation costs, and other related costs if such
2 patient pays for the medical services without any contributions from insurance, Medicare, or
3 Medicaid.

4 2. The recovery limits for punitive damages under section 510.265 and noneconomic
5 damages under section 538.210, and all other statutory limits for the recovery of noneconomic
6 damages for wrongful death, medical malpractice, and improper health care actions, shall not apply
7 to contracts entered into between a health care professional and a patient under this section.

8 3. Nothing in this section shall be construed as mandating or otherwise requiring such
9 contract between a health care professional and patient as a condition precedent to receiving health
10 care services." ; and

11
12 Further amend said bill by amending the title, enacting clause, and intersectional references
13 accordingly.