

SECOND REGULAR SESSION

HOUSE BILL NO. 1671

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SWAN.

5297H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 135.341, RSMo, and to enact in lieu thereof one new section relating to the champion for children tax credit.

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

Section A. Section 135.341, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.341, to read as follows:

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

(1) "CASA", an entity which receives funding from the court-appointed special advocate fund established under section 476.777, including an association based in this state, affiliated with a national association, organized to provide support to entities receiving funding from the court-appointed special advocate fund;

(2) "Child advocacy centers", the regional child assessment centers listed in subsection 2 of section 210.001;

(3) "Contribution", the amount of donation to a qualified agency;

(4) "Crisis care center", entities contracted with this state which provide temporary care for children whose age ranges from birth through seventeen years of age whose parents or guardian are experiencing an unexpected and unstable or serious condition that requires immediate action resulting in short-term care, usually three to five continuous, uninterrupted days, for children who may be at risk for child abuse, neglect, or in an emergency situation;

(5) "Department", the department of revenue;

(6) "Director", the director of the department of revenue;

(7) **"Organization with a qualified mission", any organization whose mission statement includes addressing the health, hunger, and hygiene needs of children;**

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.

18 (8) "Qualified agency", CASA, child advocacy centers, ~~[or]~~ a crisis care center, **or**
19 **organization with a qualified mission;**

20 ~~[(8)]~~ (9) "Tax liability", the tax due under chapter 143 other than taxes withheld under
21 sections 143.191 to 143.265.

22 2. For all tax years beginning on or after January 1, 2013, a tax credit may be claimed
23 in an amount equal to up to fifty percent of a verified contribution to a qualified agency and shall
24 be named the champion for children tax credit. The minimum amount of any tax credit issued
25 shall not be less than fifty dollars and shall be applied to taxes due under chapter 143, excluding
26 sections 143.191 to 143.265. A contribution verification shall be issued to the taxpayer by the
27 agency receiving the contribution. Such contribution verification shall include the taxpayer's
28 name, Social Security number, amount of tax credit, amount of contribution, the name and
29 address of the agency receiving the credit, and the date the contribution was made. The tax credit
30 provided under this subsection shall be initially filed for the year in which the verified
31 contribution is made.

32 3. The cumulative amount of the tax credits redeemed shall not exceed one million
33 dollars in any tax year. The amount available shall be equally divided among the three qualified
34 agencies: CASA, child advocacy centers, or crisis care centers, to be used towards tax credits
35 issued. In the event tax credits claimed under one agency do not total the allocated amount for
36 that agency, the unused portion for that agency will be made available to the remaining agencies
37 equally. In the event the total amount of tax credits claimed for any one agency exceeds the
38 amount available for that agency, the amount redeemed shall and will be apportioned equally to
39 all eligible taxpayers claiming the credit under that agency.

40 4. Prior to December thirty-first of each year, each qualified agency shall apply to the
41 department of social services in order to verify their qualified agency status. Upon a
42 determination that the agency is eligible to be a qualified agency, the department of social
43 services shall provide a letter of eligibility to such agency. No later than February first of each
44 year, the department of social services shall provide a list of qualified agencies to the department
45 of revenue. All tax credit applications to claim the champion for children tax credit shall be filed
46 between July first and April fifteenth of each fiscal year. A taxpayer shall apply for the
47 champion for children tax credit by attaching a copy of the contribution verification provided by
48 a qualified agency to such taxpayer's income tax return.

49 5. Any amount of tax credit which exceeds the tax due or which is applied for and
50 otherwise eligible for issuance but not issued shall not be refunded but may be carried over to
51 any subsequent taxable year, not to exceed a total of five years.

52 6. Tax credits may be assigned, transferred or sold.

53 7. (1) In the event a credit denial, due to lack of available funds, causes a balance-due
54 notice to be generated by the department of revenue, or any other redeeming agency, the taxpayer
55 will not be held liable for any penalty or interest, provided the balance is paid, or approved
56 payment arrangements have been made, within sixty days from the notice of denial.

57 (2) In the event the balance is not paid within sixty days from the notice of denial, the
58 remaining balance shall be due and payable under the provisions of chapter 143.

59 8. The department may promulgate such rules or regulations as are necessary to
60 administer the provisions of this section. Any rule or portion of a rule, as that term is defined
61 in section 536.010, that is created under the authority delegated in this section shall become
62 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if
63 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the
64 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective
65 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
66 rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid
67 and void.

68 9. Pursuant to section 23.253, of the Missouri sunset act:

69 (1) The program authorized under this section shall be reauthorized as of March 29,
70 2013, and shall expire on December 31, 2019, unless reauthorized by the general assembly; and

71 (2) This section shall terminate on September first of the calendar year immediately
72 following the calendar year in which the program authorized under this section is sunset; and

73 (3) The provisions of this subsection shall not be construed to limit or in any way impair
74 the department's ability to redeem tax credits authorized on or before the date the program
75 authorized under this section expires or a taxpayer's ability to redeem such credits.

76 10. Beginning on March 29, 2013, any verified contribution to a qualified agency made
77 on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

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