

HOUSE AMENDMENT NO. _____
TO
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Offered By

1 AMEND House Amendment No. _____ to Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 570, Page 35, Line 2, by inserting after said line the following:

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4 "143.1300. 1. As used in this section, the following terms mean:

5 (1) "Charitable contribution", the same meaning as given to such term under 26 U.S.C.
6 Section 170;

7 (2) "Deduction", an amount subtracted from a taxpayer's Missouri adjusted gross income to
8 determine the taxpayer's Missouri taxable income for a given tax year;

9 (3) "Qualified amount", the total dollar amount of charitable contributions made by a
10 taxpayer in a given tax year, less five hundred dollars. For purposes of determining a taxpayer's
11 qualified amount, non-monetary contributions of property shall be valued according to the fair
12 market value of such contributions at the time of such contributions were made;

13 (4) "Qualified taxpayer", any individual who is subject to the state income tax imposed
14 under this chapter for a given tax year, excluding withholding tax imposed under sections 143.191 to
15 143.265, and who has filed, for the same tax year, a federal income tax return on which such
16 individual claimed the standard deduction described under 26 U.S.C. Section 63.

17 2. In addition to all other deductions provided for under this chapter, for all tax years
18 beginning on or after January 1, 2021, a qualified taxpayer shall be allowed to claim a deduction in
19 an amount up to or equal to his or her qualified amount; provided that, the amount of any such
20 deduction shall not exceed fifty percent of the amount of the qualified taxpayer's federal adjusted
21 gross income, as reported on the qualified taxpayer's federal income tax return for the same tax year.

22 3. A qualified taxpayer claiming the deduction authorized under this section shall retain
23 records sufficient to verify the amounts of any charitable contributions used to calculate his or her
24 qualified amount. The department of revenue shall promulgate rules and regulations relating to this
25 subsection including, but not limited to, rules describing when a qualified taxpayer may be required
26 to provide copies of such records to the department.

27 4. Notwithstanding any provision of this section or any other provision of law to the
28 contrary, no taxpayer shall be permitted to claim the deduction authorized under this section in any
29 tax year in which the taxpayer claims a tax credit for which the taxpayer's eligibility is based, in
30 whole or in part, on a charitable contribution made by the taxpayer.

31 5. The department of revenue shall promulgate all rules and regulations necessary for the
32 administration of the provisions of this section. Any rule or portion of a rule, as that term is defined
33 in section 536.010, that is created under the authority delegated in this section shall become
34 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if

Action Taken _____ Date _____

1 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the
2 powers vested with the general assembly under chapter 536 to review, to delay the effective date, or
3 to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
4 authority and any rule proposed or adopted after August 28, 2020, shall be invalid and void.

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

6 (1) The provisions of this section shall automatically sunset six years after the effective date
7 of this section unless reauthorized by an act of the general assembly; and

8 (2) If the provisions of this section are reauthorized, such provisions shall automatically
9 sunset twelve years after the effective date of their reauthorization; and

10 (3) This section shall terminate on September first of the calendar year immediately
11 following the calendar year in which the provisions of this section are sunset."; and

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

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16 THIS AMENDS 3497S05.12H.