

SECOND REGULAR SESSION

HOUSE BILL NO. 2523

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WASHINGTON.

4259H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 135.550, RSMo, and to enact in lieu thereof one new section relating to tax credits.

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

Section A. Section 135.550, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.550, to read as follows:

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

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

(2) "Shelter for victims of domestic violence", a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200 and which meets the requirements of section 455.220;

(3) "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143;

(4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, including any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, or an insurance company paying

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 an annual tax on its gross premium receipts in this state, or other financial institution paying
19 taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions
20 of chapter 148, or an express company which pays an annual tax on its gross receipts in this state
21 pursuant to chapter 153, or an individual subject to the state income tax imposed by the
22 provisions of chapter 143.

23 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
24 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a shelter
25 for victims of domestic violence.

26 3. The amount of ~~the~~ any tax credit claimed **under subsection 2, 9, or 10 of this**
27 **section** shall not exceed the amount of the taxpayer's state tax liability for the taxable year that
28 the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of
29 fifty thousand dollars per taxable year. However, any tax credit that cannot be claimed in the
30 taxable year the contribution was made may be carried over to the next four succeeding taxable
31 years until the full credit has been claimed.

32 4. Except for any excess credit which is carried over pursuant to subsection 3 of this
33 section, a taxpayer shall not be allowed to claim a tax credit **under subsection 2 of this section**
34 unless the total amount of such taxpayer's contribution or contributions to a shelter or shelters
35 for victims of domestic violence in such taxpayer's taxable year has a value of at least one
36 hundred dollars.

37 5. The director of the department of social services shall determine, at least annually,
38 which facilities in this state may be classified as shelters for victims of domestic violence. The
39 director of the department of social services may require of a facility seeking to be classified as
40 a shelter for victims of domestic violence whatever information is reasonably necessary to make
41 such a determination. The director of the department of social services shall classify a facility
42 as a shelter for victims of domestic violence if such facility meets the definition set forth in
43 subsection 1 of this section.

44 6. The director of the department of social services shall establish a procedure by which
45 a taxpayer can determine if a facility has been classified as a shelter for victims of domestic
46 violence, and by which such taxpayer can then contribute to such shelter for victims of domestic
47 violence and claim ~~a~~ the tax credit **authorized under subsection 2 of this section**. Shelters
48 for victims of domestic violence shall be permitted to decline a contribution from a taxpayer.
49 The cumulative amount of tax credits **authorized under subsection 2 of this section** which may
50 be claimed by all the taxpayers contributing to shelters for victims of domestic violence in any
51 one fiscal year shall not exceed two million dollars.

52 7. The director of the department of social services shall establish a procedure by which,
53 from the beginning of the fiscal year until some point in time later in the fiscal year to be

54 determined by the director of the department of social services, the cumulative amount of tax
55 credits **authorized under subsection 2 of this section** are equally apportioned among all
56 facilities classified as shelters for victims of domestic violence. If a shelter for victims of
57 domestic violence fails to use all, or some percentage to be determined by the director of the
58 department of social services, of its apportioned tax credits during this predetermined period of
59 time, the director of the department of social services may reapportion these unused tax credits
60 to those shelters for victims of domestic violence that have used all, or some percentage to be
61 determined by the director of the department of social services, of their apportioned tax credits
62 during this predetermined period of time. The director of the department of social services may
63 establish more than one period of time and reapportion more than once during each fiscal year.
64 To the maximum extent possible, the director of the department of social services shall establish
65 the procedure described in this subsection in such a manner as to ensure that taxpayers can claim
66 all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

67 **8. Except as otherwise provided, the provisions of this section shall become effective**
68 **January 1, 2000, and shall apply to all tax years after December 31, 1999.**

69 **9. For all tax years beginning on or after January 1, 2021, in addition to all other**
70 **tax credits authorized under this section, a taxpayer shall be allowed to claim a credit**
71 **against the taxpayer's state tax liability in an amount equal to one thousand dollars if such**
72 **taxpayer has converted abandoned property, as that term is defined under section 447.700,**
73 **into an operational shelter for victims of domestic violence in the tax year for which the**
74 **credit is sought.**

75 **10. For all tax years beginning on or after January 1, 2021, in addition to all other**
76 **tax credits authorized under this section, a taxpayer shall be allowed to claim a credit**
77 **against the taxpayer's state tax liability in an amount equal to five hundred dollars if the**
78 **taxpayer has rented residential real estate to a victim of domestic violence, as that term is**
79 **defined under section 455.010, in the tax year for which the credit is sought.**

80 **11. The department of social services and the department of revenue may jointly**
81 **promulgate all necessary rules and regulations for the administration of subsections 9 and**
82 **10 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,**
83 **that is created under the authority delegated in this section shall become effective only if**
84 **it complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
85 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**
86 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**
87 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**
88 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2020,**
89 **shall be invalid and void.**