

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1095**  
**101ST GENERAL ASSEMBLY**

1943H.02C

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To repeal sections 32.110, 135.325, 135.326, 135.327, 135.335, 135.341, 135.352, 135.460, 135.550, 135.600, 135.621, 135.630, 135.647, 135.679, 135.686, 135.800, 191.975, and 348.505, RSMo, and to enact in lieu thereof nineteen new sections relating to tax credits.

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

Section A. Sections 32.110, 135.325, 135.326, 135.327, 135.335, 135.341, 135.352, 135.460, 135.550, 135.600, 135.621, 135.630, 135.647, 135.679, 135.686, 135.800, 191.975, and 348.505, RSMo, are repealed and nineteen new sections enacted in lieu thereof, to be known as sections 32.110, 135.325, 135.326, 135.327, 135.335, 135.341, 135.352, 135.365, 135.460, 135.550, 135.600, 135.621, 135.630, 135.647, 135.679, 135.686, 135.800, 191.975, and 348.505, to read as follows:

32.110. Any business firm which engages in the activities of providing physical revitalization, economic development, job training or education for individuals, community services, or crime prevention in the state of Missouri shall receive a tax credit as provided in section 32.115 if the director of the department of economic development annually approves the proposal of the business firm; except that, no proposal shall be approved which does not have the endorsement of the agency of local government within the area in which the business firm is engaging in such activities which has adopted an overall community or neighborhood development plan that the proposal is consistent with such plan. The proposal shall set forth the program to be conducted, the neighborhood area to be served, why the program is needed, the estimated amount to be contributed to the program and the plans for implementing the program. If, in the opinion of the director of the department of economic development, a business firm's contribution can more consistently with the purposes of sections 32.100 to 32.125 be made through contributions to a neighborhood organization as defined in subdivision (13) of section

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.

14 32.105, tax credits may be allowed as provided in section 32.115. The director of the department  
15 of economic development is hereby authorized to promulgate rules and regulations for  
16 establishing criteria for evaluating such proposals by business firms for approval or disapproval  
17 and for establishing priorities for approval or disapproval of such proposals by business firms  
18 with the assistance and approval of the director of the department of revenue. The total amount  
19 of tax credit granted for programs approved pursuant to sections 32.100 to 32.125 shall not  
20 exceed fourteen million dollars in fiscal year 1999 ~~[and]~~ ; twenty-six million dollars in fiscal year  
21 2000, and ~~[any subsequent]~~ **each fiscal year ending on or before June 30, 2021; and thirty**  
22 **million dollars in each fiscal year beginning on or after July 1, 2021**, except as otherwise  
23 provided for proposals approved pursuant to section 32.111, 32.112 or 32.117. All tax credits  
24 authorized pursuant to the provisions of sections 32.100 to 32.125 may be used as a state match  
25 to secure additional federal funding.

135.325. Sections 135.325 to 135.339 shall be known and may be cited as the "~~[Special~~  
2 ~~Needs]~~ Adoption Tax Credit Act".

135.326. As used in sections 135.325 to 135.339, the following terms shall mean:

2 (1) "Business entity", person, firm, a partner in a firm, corporation or a shareholder in  
3 an S corporation doing business in the state of Missouri and subject to the state income tax  
4 imposed by the provisions of chapter 143, or a corporation subject to the annual corporation  
5 franchise tax imposed by the provisions of chapter 147, or an insurance company paying an  
6 annual tax on its gross premium receipts in this state, or other financial institution paying taxes  
7 to the state of Missouri or any political subdivision of this state under the provisions of chapter  
8 148, or an express company which pays an annual tax on its gross receipts in this state pursuant  
9 to chapter 153;

10 (2) "Child", any individual who:

11 (a) **Has not attained at least eighteen years of age; or**

12 (b) **Is eighteen years of age or older but is physically or mentally incapable of**  
13 **caring for himself or herself;**

14 (3) "~~[Handicap]~~ **Disability**", a mental, physical, or emotional impairment that  
15 substantially limits one or more major life activities, whether the impairment is congenital or  
16 acquired by accident, injury or disease, and where the impairment is verified by medical findings;

17 ~~[(3)]~~ (4) "Nonrecurring adoption expenses", reasonable and necessary adoption fees,  
18 court costs, attorney fees, and other expenses which are directly related to the legal adoption of  
19 a ~~[special-needs]~~ child and which are not incurred in violation of federal, state, or local law;

20 ~~[(4)]~~ (5) "Special needs child", a child for whom it has been determined by the children's  
21 division, or by a child-placing agency licensed by the state, or by a court of competent  
22 jurisdiction to be a child:

23 (a) That cannot or should not be returned to the home of his or her parents; and  
24 (b) Who has a specific factor or condition such as ~~[ethnic background,]~~ age, membership  
25 in a ~~[minority or]~~ sibling group, medical condition **or diagnosis**, or ~~[handicap]~~ **disability** because  
26 of which it is reasonable to conclude that such child cannot be easily placed with adoptive  
27 parents;

28 ~~[(5)]~~ **(6)** "State tax liability", any liability incurred by a taxpayer under the provisions  
29 of chapter 143, chapter 147, chapter 148, and chapter 153, exclusive of the provisions relating  
30 to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions.

135.327. 1. Any person residing in this state who legally adopts a special needs child  
2 on or after January 1, 1988, and before January 1, 2000, shall be eligible to receive a tax credit  
3 of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted that may  
4 be applied to taxes due under chapter 143. Any business entity providing funds to an employee  
5 to enable that employee to legally adopt a special needs child shall be eligible to receive a tax  
6 credit of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted  
7 that may be applied to taxes due under such business entity's state tax liability, except that only  
8 one ten thousand dollar credit is available for each special needs child that is adopted.

9 2. Any person residing in this state who proceeds in good faith with the adoption of a  
10 special needs child on or after January 1, 2000, **and before January 1, 2022**, shall be eligible  
11 to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each  
12 child that may be applied to taxes due under chapter 143; provided, however, that beginning on  
13 March 29, 2013, the tax credits shall only be allocated for the adoption of special needs children  
14 who are residents or wards of residents of this state at the time the adoption is initiated. Any  
15 business entity providing funds to an employee to enable that employee to proceed in good faith  
16 with the adoption of a special needs child shall be eligible to receive a tax credit of up to ten  
17 thousand dollars for nonrecurring adoption expenses for each child that may be applied to taxes  
18 due under such business entity's state tax liability, except that only one ten thousand dollar credit  
19 is available for each special needs child that is adopted.

20 3. **Any person residing in this state who proceeds in good faith with the adoption**  
21 **of a child on or after January 1, 2022, regardless of whether such child is a special needs**  
22 **child, shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring**  
23 **adoption expenses for each child that may be applied to taxes due under chapter 143. The**  
24 **tax credit shall be allowed regardless of whether the child adopted is a resident or ward**  
25 **of a resident of this state at the time the adoption is initiated; however, priority shall be**  
26 **given to applications to claim the tax credit for special needs children who are residents or**  
27 **wards of residents of this state at the time the adoption is initiated. Any business entity**  
28 **providing funds to an employee to enable that employee to proceed in good faith with the**

29 **adoption of a child shall be eligible to receive a tax credit of up to ten thousand dollars for**  
30 **nonrecurring adoption expenses for each child that may be applied to taxes due under such**  
31 **business entity's state tax liability; except that, only one credit, up to ten thousand dollars,**  
32 **shall be available for each child who is adopted.**

33 **4.** Individuals and business entities may claim a tax credit for their total nonrecurring  
34 adoption expenses in each year that the expenses are incurred. A claim for fifty percent of the  
35 credit shall be allowed when the child is placed in the home. A claim for the remaining fifty  
36 percent shall be allowed when the adoption is final. The total of these tax credits shall not  
37 exceed the maximum limit of ten thousand dollars per child. The cumulative amount of tax  
38 credits which may be claimed by taxpayers claiming the credit for nonrecurring adoption  
39 expenses ~~[in any one]~~ **for each** fiscal year prior to July 1, 2004, shall not exceed two million  
40 dollars. The cumulative amount of tax credits that may be claimed by taxpayers claiming the  
41 credit for nonrecurring adoption expenses shall not be more than two million dollars but may be  
42 increased by appropriation ~~[in any]~~ **for each** fiscal year beginning on or after July 1, 2004, **and**  
43 **ending on or before June 30, 2021. The cumulative amount of tax credits that may be**  
44 **claimed by taxpayers claiming the credit for nonrecurring adoption expenses shall not be**  
45 **more than four million dollars for each fiscal year beginning on or after July 1, 2021.** For  
46 all fiscal years beginning on or after July 1, 2006, applications to claim the adoption tax credit  
47 ~~[for special needs children who are residents or wards of residents of this state at the time the~~  
48 ~~adoption is initiated]~~ shall be filed between July first and April fifteenth of each fiscal year.

49 **[4.] 5.** Notwithstanding any provision of law to the contrary, any individual or business  
50 entity may assign, transfer or sell tax credits allowed in this section. Any sale of tax credits  
51 claimed pursuant to this section shall be at a discount rate of seventy-five percent or greater of  
52 the amount sold.

135.335. In the year of adoption and in any year thereafter in which the credit is carried  
2 forward pursuant to section 135.333, the credit shall be reduced by an amount equal to the state's  
3 cost of providing care, treatment, maintenance and services when:

4 (1) The ~~[special needs]~~ child is placed, with no intent to return to the adoptive home, in  
5 foster care or residential treatment licensed or operated by the children's division, the division  
6 of youth services or the department of mental health; or

7 (2) A juvenile court temporarily or finally relieves the adoptive parents of custody of the  
8 ~~[special needs]~~ child.

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

2 (1) "CASA", an entity which receives funding from the court-appointed special advocate  
3 fund established under section 476.777, including an association based in this state, affiliated

4 with a national association, organized to provide support to entities receiving funding from the  
5 court-appointed special advocate fund;

6 (2) "Child advocacy centers", the regional child assessment centers listed in subsection  
7 2 of section 210.001, including an association based in this state, affiliated with a national  
8 association, and organized to provide support to entities listed in subsection 2 of section 210.001;

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

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

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

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

17 (7) "Qualified agency", CASA, child advocacy centers, or a crisis care center;

18 (8) "Tax liability", the tax due under chapter 143 other than taxes withheld under  
19 sections 143.191 to 143.265.

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

30 3. The cumulative amount of the tax credits redeemed shall not exceed one million  
31 dollars for all fiscal years ending on or before June 30, 2019~~[-and]~~ ; one million five hundred  
32 thousand dollars for all fiscal years beginning on or after July 1, 2019, **and ending on or before**  
33 **June 30, 2021; and three million dollars for all fiscal years beginning on or after July 1,**  
34 **2021.** The amount available shall be equally divided among the three qualified agencies:  
35 CASA, child advocacy centers, or crisis care centers, to be used towards tax credits issued. In  
36 the event tax credits claimed under one agency do not total the allocated amount for that agency,  
37 the unused portion for that agency will be made available to the remaining agencies equally. In  
38 the event the total amount of tax credits claimed for any one agency exceeds the amount

39 available for that agency, the amount redeemed shall and will be apportioned equally to all  
40 eligible taxpayers claiming the credit under that agency.

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

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

53 6. Tax credits may not be assigned, transferred or sold.

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

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

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

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

70 (1) The program authorized under this section shall be reauthorized as of December 31,  
71 2019, and shall expire on December 31, 2025, unless reauthorized by the general assembly; and

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

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

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

135.352. 1. A taxpayer owning an interest in a qualified Missouri project shall, subject  
2 to the limitations provided under the provisions of ~~[subsection]~~ **subsections 3 and 4** of this  
3 section, be allowed a state tax credit, whether or not allowed a federal tax credit, to be termed  
4 the Missouri low-income housing tax credit, if the commission issues an eligibility statement for  
5 that project. **The amount of Missouri low-income housing tax credits allocated with respect**  
6 **to a qualified project shall be available to a taxpayer each year for five consecutive tax**  
7 **years beginning with the tax year in which a qualified project is placed into service.**

8 2. For qualified Missouri projects placed in service after January 1, 1997, the Missouri  
9 low-income housing tax credit available to a project shall be such amount as the commission  
10 shall determine is necessary to ensure the feasibility of the project, up to an amount equal to the  
11 federal low-income housing tax credit for a qualified Missouri project, for a federal tax period,  
12 and such amount shall be subtracted from the amount of state tax otherwise due for the same tax  
13 period.

14 3. **For all fiscal years beginning on or after July 1, 2021, the aggregate amount of**  
15 **tax credits authorized in a fiscal year for projects not financed through tax-exempt bond**  
16 **issuance shall not exceed eighty million dollars.**

17 4. **For all fiscal years ending on or before June 30, 2021, no more than six million**  
18 **dollars in tax credits shall be authorized each fiscal year for projects financed through tax-exempt**  
19 **bond issuance. For all fiscal years beginning on or after July 1, 2021, no more than two**  
20 **million dollars in tax credits shall be authorized each fiscal year for projects financed**  
21 **through tax-exempt bond issuance.**

22 ~~[4.]~~ 5. The Missouri low-income housing tax credit shall be taken against the taxes and  
23 in the order specified pursuant to section 32.115. The credit authorized by this section shall not  
24 be refundable. Any amount of credit that exceeds the tax due for a taxpayer's taxable year may  
25 be carried back to any of the taxpayer's three prior taxable years or carried forward to any of the  
26 taxpayer's five subsequent taxable years.

27 ~~[5.]~~ 6. All or any portion of Missouri tax credits issued in accordance with the  
28 provisions of sections 135.350 to 135.362 may be allocated to parties who are eligible pursuant  
29 to the provisions of subsection 1 of this section. Beginning January 1, 1995, for qualified  
30 projects which began on or after January 1, 1994, an owner of a qualified Missouri project shall  
31 certify to the director the amount of credit allocated to each taxpayer. The owner of the project

32 shall provide to the director appropriate information so that the low-income housing tax credit  
33 can be properly allocated.

34 ~~[6.]~~ 7. In the event that recapture of Missouri low-income housing tax credits is required  
35 pursuant to subsection 2 of section 135.355, any statement submitted to the director as provided  
36 in this section shall include the proportion of the state credit required to be recaptured, the  
37 identity of each taxpayer subject to the recapture and the amount of credit previously allocated  
38 to such taxpayer.

39 ~~[7.]~~ 8. The director of the department may promulgate rules and regulations necessary  
40 to administer the provisions of this section. No rule or portion of a rule promulgated pursuant  
41 to the authority of this section shall become effective unless it has been promulgated pursuant  
42 to the provisions of section 536.024.

43 **9. To aid in awarding credits under this section, the commission shall establish an**  
44 **evaluation rubric and score applicants for qualified Missouri projects against the rubric.**  
45 **The evaluation rubric shall include a component and score for applications that provide**  
46 **documentation to the commission demonstrating the applicant received competitive bids**  
47 **for the tax credits. The commission may authorize a preference for minority groups or**  
48 **women as part of a point system or rubric. The commission shall publish the rubric before**  
49 **it accepts applications and shall publish the scored rubric for each application.**

**135.365. Under section 23.253 of the Missouri sunset act:**

2 **(1) The provisions of the program authorized under sections 135.350 to 135.363**  
3 **shall automatically sunset on December thirty-first six years after August 28, 2021, unless**  
4 **reauthorized by an act of the general assembly;**

5 **(2) If such program is reauthorized, the program authorized under sections 135.350**  
6 **to 135.363 shall automatically sunset on December thirty-first six years after the effective**  
7 **date of the reauthorization of sections 135.350 to 135.363;**

8 **(3) This section shall terminate on September first of the calendar year immediately**  
9 **following the calendar year in which the program authorized under sections 135.350 to**  
10 **135.363 is sunset; and**

11 **(4) The provisions of this section shall not be construed to limit or in any way**  
12 **impair the department's ability to issue tax credits authorized on or before the date the**  
13 **program authorized under sections 135.350 to 135.363 expires or a taxpayer's ability to**  
14 **redeem such tax credits.**

135.460. 1. This section and sections 620.1100 and 620.1103 shall be known and may  
2 be cited as the "Youth Opportunities and Violence Prevention Act".

3 2. As used in this section, the term "taxpayer" shall include corporations as defined in  
4 section 143.441 or 143.471, any charitable organization which is exempt from federal income



5 tax and whose Missouri unrelated business taxable income, if any, would be subject to the state  
6 income tax imposed under chapter 143, and individuals, individual proprietorships and  
7 partnerships.

8         3. A taxpayer shall be allowed a tax credit against the tax otherwise due pursuant to  
9 chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, chapter 147,  
10 chapter 148, or chapter 153 in an amount equal to thirty percent for property contributions and  
11 fifty percent for monetary contributions of the amount such taxpayer contributed to the programs  
12 described in subsection 5 of this section, not to exceed two hundred thousand dollars per taxable  
13 year, per taxpayer, **for each fiscal year ending on or before June 30, 2021, and five hundred**  
14 **thousand dollars per tax year, per taxpayer, for each fiscal year beginning on or after July**  
15 **1, 2021**; except as otherwise provided in subdivision (5) of subsection 5 of this section. The  
16 department of economic development shall prescribe the method for claiming the tax credits  
17 allowed in this section. No rule or portion of a rule promulgated under the authority of this  
18 section shall become effective unless it has been promulgated pursuant to the provisions of  
19 chapter 536. All rulemaking authority delegated prior to June 27, 1997, is of no force and effect  
20 and repealed; however, nothing in this section shall be interpreted to repeal or affect the validity  
21 of any rule filed or adopted prior to June 27, 1997, if such rule complied with the provisions of  
22 chapter 536. The provisions of this section and chapter 536 are nonseverable and if any of the  
23 powers vested with the general assembly pursuant to chapter 536, including the ability to review,  
24 to delay the effective date, or to disapprove and annul a rule or portion of a rule, are subsequently  
25 held unconstitutional, then the purported grant of rulemaking authority and any rule so proposed  
26 and contained in the order of rulemaking shall be invalid and void.

27         4. The tax credits allowed by this section shall be claimed by the taxpayer to offset the  
28 taxes that become due in the taxpayer's tax period in which the contribution was made. Any tax  
29 credit not used in such tax period may be carried over the next five succeeding tax periods.

30         5. The tax credit allowed by this section may only be claimed for monetary or property  
31 contributions to public or private programs authorized to participate pursuant to this section by  
32 the department of economic development and may be claimed for the development,  
33 establishment, implementation, operation, and expansion of the following activities and  
34 programs:

35         (1) An adopt-a-school program. Components of the adopt-a-school program shall  
36 include donations for school activities, seminars, and functions; school-business employment  
37 programs; and the donation of property and equipment of the corporation to the school;

38         (2) Expansion of programs to encourage school dropouts to reenter and complete high  
39 school or to complete a graduate equivalency degree program;

40 (3) Employment programs. Such programs shall initially, but not exclusively, target  
41 unemployed youth living in poverty and youth living in areas with a high incidence of crime;

42 (4) New or existing youth clubs or associations;

43 (5) Employment/internship/apprenticeship programs in business or trades for persons  
44 less than twenty years of age, in which case the tax credit claimed pursuant to this section shall  
45 be equal to one-half of the amount paid to the intern or apprentice in that tax year, except that  
46 such credit shall not exceed ten thousand dollars per person **for each fiscal year ending on or**  
47 **before June 30, 2021, and twenty thousand dollars per person for each fiscal year**  
48 **beginning on or after July 1, 2021;**

49 (6) Mentor and role model programs;

50 (7) Drug and alcohol abuse prevention training programs for youth;

51 (8) Donation of property or equipment of the taxpayer to schools, including schools  
52 which primarily educate children who have been expelled from other schools, or donation of the  
53 same to municipalities, or not-for-profit corporations or other not-for-profit organizations which  
54 offer programs dedicated to youth violence prevention as authorized by the department;

55 (9) Not-for-profit, private or public youth activity centers;

56 (10) Nonviolent conflict resolution and mediation programs;

57 (11) Youth outreach and counseling programs.

58 6. Any program authorized in subsection 5 of this section shall, at least annually, submit  
59 a report to the department of economic development outlining the purpose and objectives of such  
60 program, the number of youth served, the specific activities provided pursuant to such program,  
61 the duration of such program and recorded youth attendance where applicable.

62 7. The department of economic development shall, at least annually submit a report to  
63 the Missouri general assembly listing the organizations participating, services offered and the  
64 number of youth served as the result of the implementation of this section.

65 8. The tax credit allowed by this section shall apply to all taxable years beginning after  
66 December 31, 1995.

67 9. For the purposes of the credits described in this section, in the case of a corporation  
68 described in section 143.471, partnership, limited liability company described in section 347.015,  
69 cooperative, marketing enterprise, or partnership, in computing Missouri's tax liability, such  
70 credits shall be allowed to the following:

71 (1) The shareholders of the corporation described in section 143.471;

72 (2) The partners of the partnership;

73 (3) The members of the limited liability company; and

74 (4) Individual members of the cooperative or marketing enterprise.

75

76 Such credits shall be apportioned to the entities described in subdivisions (1) and (2) of this  
77 subsection in proportion to their share of ownership on the last day of the taxpayer's tax period.

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

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

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

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

12 (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S  
13 corporation doing business in the state of Missouri and subject to the state income tax imposed  
14 by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax  
15 imposed by the provisions of chapter 147, including any charitable organization which is exempt  
16 from federal income tax and whose Missouri unrelated business taxable income, if any, would  
17 be subject to the state income tax imposed under chapter 143, or an insurance company paying  
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 tax credit claimed shall not exceed the amount of the taxpayer's  
27 state tax liability for the taxable year that the credit is claimed, and such taxpayer shall not be  
28 allowed to claim a tax credit in excess of fifty thousand dollars per taxable year. However, any  
29 tax credit that cannot be claimed in the taxable year the contribution was made may be carried  
30 over to the next four succeeding taxable years until the full credit has been claimed.

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

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

42           6. The director of the department of social services shall establish a procedure by which  
43 a taxpayer can determine if a facility has been classified as a shelter for victims of domestic  
44 violence, and by which such taxpayer can then contribute to such shelter for victims of domestic  
45 violence and claim a tax credit. Shelters for victims of domestic violence shall be permitted to  
46 decline a contribution from a taxpayer. The cumulative amount of tax credits which may be  
47 claimed by all the taxpayers contributing to shelters for victims of domestic violence ~~[in any one]~~  
48 **for each fiscal year ending on or before June 30, 2021,** shall not exceed two million dollars.  
49 **The cumulative amount of tax credits that may be claimed by all the taxpayers**  
50 **contributing to shelters for victims of domestic violence for each fiscal year beginning on**  
51 **or after July 1, 2021, shall not exceed four 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 are equally apportioned among all facilities classified as shelters for victims of domestic  
56 violence. If a shelter for victims of domestic violence fails to use all, or some percentage to be  
57 determined by the director of the department of social services, of its apportioned tax credits  
58 during this predetermined period of time, the director of the department of social services may  
59 reapportion these unused tax credits to those shelters for victims of domestic violence that have  
60 used all, or some percentage to be determined by the director of the department of social  
61 services, of their apportioned tax credits during this predetermined period of time. The director  
62 of the department of social services may establish more than one period of time and reapportion  
63 more than once during each fiscal year. To the maximum extent possible, the director of the  
64 department of social services shall establish the procedure described in this subsection in such  
65 a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative  
66 amount of tax credits available for the fiscal year.

67           8. This section shall become effective January 1, 2000, and shall apply to all tax years  
68 after December 31, 1999.

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

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

4 (2) "Maternity home", a residential facility located in this state:

5 (a) Established for the purpose of providing housing and assistance to pregnant women  
6 who are carrying their pregnancies to term;

7 (b) That does not perform, induce, or refer for abortions and that does not hold itself out  
8 as performing, inducing, or referring for abortions;

9 (c) That provides services at no cost to clients; and

10 (d) That is exempt from income taxation under the United States Internal Revenue Code;

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

16 (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S  
17 corporation doing business in the state of Missouri and subject to the state income tax imposed  
18 by the provisions of chapter 143, including any charitable organization which is exempt from  
19 federal income tax and whose Missouri unrelated business taxable income, if any, would be  
20 subject to the state income tax imposed under chapter 143, or a corporation subject to the annual  
21 corporation franchise tax imposed by the provisions of chapter 147, or an insurance company  
22 paying an annual tax on its gross premium receipts in this state, or other financial institution  
23 paying taxes to the state of Missouri or any political subdivision of this state pursuant to the  
24 provisions of chapter 148, or an express company which pays an annual tax on its gross receipts  
25 in this state pursuant to chapter 153, or an individual subject to the state income tax imposed by  
26 the provisions of chapter 143.

27 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
28 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a  
29 maternity home.

30 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
31 state tax liability for the tax year that the credit is claimed, and such taxpayer shall not be allowed  
32 to claim a tax credit in excess of fifty thousand dollars per tax year. However, any tax credit that  
33 cannot be claimed in the tax year the contribution was made may be carried over only to the next  
34 succeeding tax year. No tax credit issued under this section shall be assigned, transferred, or  
35 sold.

36 4. Except for any excess credit which is carried over pursuant to subsection 3 of this  
37 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such

38 taxpayer's contribution or contributions to a maternity home or homes in such taxpayer's tax year  
39 has a value of at least one hundred dollars.

40         5. The director of the department of social services shall determine, at least annually,  
41 which facilities in this state may be classified as maternity homes. The director of the  
42 department of social services may require of a facility seeking to be classified as a maternity  
43 home whatever information is reasonably necessary to make such a determination. The director  
44 of the department of social services shall classify a facility as a maternity home if such facility  
45 meets the definition set forth in subsection 1 of this section.

46         6. The director of the department of social services shall establish a procedure by which  
47 a taxpayer can determine if a facility has been classified as a maternity home, and by which such  
48 taxpayer can then contribute to such maternity home and claim a tax credit. Maternity homes  
49 shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax  
50 credits which may be claimed by all the taxpayers contributing to maternity homes in any one  
51 fiscal year shall not exceed two million dollars for all fiscal years ending on or before June 30,  
52 2014~~[-and]~~ ; two million five hundred thousand dollars for all fiscal years beginning on or after  
53 July 1, 2014, and ending on or before June 30, 2019~~[-and]~~ ; three million five hundred thousand  
54 dollars for all fiscal years beginning on or after July 1, 2019, **and ending on or before June 30,**  
55 **2021; and four million dollars for all fiscal years beginning on or after July 1, 2021.** Tax  
56 credits shall be issued in the order contributions are received. If the amount of tax credits  
57 redeemed in a fiscal year is less than the cumulative amount authorized under this subsection,  
58 the difference shall be carried over to a subsequent fiscal year or years and shall be added to the  
59 cumulative amount of tax credits that may be authorized in that fiscal year or years.

60         7. The director of the department of social services shall establish a procedure by which,  
61 from the beginning of the fiscal year until some point in time later in the fiscal year to be  
62 determined by the director of the department of social services, the cumulative amount of tax  
63 credits are equally apportioned among all facilities classified as maternity homes. If a maternity  
64 home fails to use all, or some percentage to be determined by the director of the department of  
65 social services, of its apportioned tax credits during this predetermined period of time, the  
66 director of the department of social services may reapportion these unused tax credits to those  
67 maternity homes that have used all, or some percentage to be determined by the director of the  
68 department of social services, of their apportioned tax credits during this predetermined period  
69 of time. The director of the department of social services may establish more than one period  
70 of time and reapportion more than once during each fiscal year. To the maximum extent  
71 possible, the director of the department of social services shall establish the procedure described  
72 in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits  
73 possible up to the cumulative amount of tax credits available for the fiscal year.

74           8. This section shall become effective January 1, 2000, and shall apply to all tax years  
75 after December 31, 1999, until sunset.

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

77           (1) The provisions of the program authorized under this section shall automatically  
78 sunset on December thirty-first six years after August 28, 2018, unless reauthorized by an act of  
79 the general assembly;

80           (2) If such program is reauthorized, the program authorized under this section shall  
81 automatically sunset on December thirty-first six years after the effective date of the  
82 reauthorization of this section;

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

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

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

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

4           (2) "Department", the department of social services;

5           (3) "Diaper bank", a nonprofit entity located in this state established and operating  
6 primarily for the purpose of collecting or purchasing disposable diapers or other hygiene  
7 products for infants, children, or incontinent adults and that regularly distributes such diapers or  
8 other hygiene products through two or more schools, health care facilities, governmental  
9 agencies, or other nonprofit entities for eventual distribution to individuals free of charge;

10           (4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
11 withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148  
12 or 153;

13           (5) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S  
14 corporation doing business in the state of Missouri and subject to the state income tax imposed  
15 under chapter 143; an insurance company paying an annual tax on its gross premium receipts in  
16 this state; any other financial institution paying taxes to the state of Missouri or any political  
17 subdivision of this state under chapter 148; an express company that pays an annual tax on its  
18 gross receipts in this state under chapter 153; an individual subject to the state income tax under  
19 chapter 143; or any charitable organization that is exempt from federal income tax and whose  
20 Missouri unrelated business taxable income, if any, would be subject to the state income tax  
21 imposed under chapter 143.

22           2. For all fiscal years beginning on or after July 1, 2019, a taxpayer shall be allowed to  
23 claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of  
24 the amount of such taxpayer's contributions to a diaper bank.

25           3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
26 state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be  
27 allowed to claim a tax credit in excess of fifty thousand dollars per tax year. However, any tax  
28 credit that cannot be claimed in the tax year the contribution was made may be carried over only  
29 to the next subsequent tax year. No tax credit issued under this section shall be assigned,  
30 transferred, or sold.

31           4. Except for any excess credit that is carried over under subsection 3 of this section, no  
32 taxpayer shall be allowed to claim a tax credit unless the taxpayer contributes at least one  
33 hundred dollars to one or more diaper banks during the tax year for which the credit is claimed.

34           5. The department shall determine, at least annually, which entities in this state qualify  
35 as diaper banks. The department may require of an entity seeking to be classified as a diaper  
36 bank any information which is reasonably necessary to make such a determination. The  
37 department shall classify an entity as a diaper bank if such entity satisfies the definition under  
38 subsection 1 of this section.

39           6. The department shall establish a procedure by which a taxpayer can determine if an  
40 entity has been classified as a diaper bank.

41           7. Diaper banks may decline a contribution from a taxpayer.

42           8. The cumulative amount of tax credits that may be claimed by all the taxpayers  
43 contributing to diaper banks ~~[in any one]~~ **for each** fiscal year **ending on or before June 30,**  
44 **2021,** shall not exceed five hundred thousand dollars. **The cumulative amount of tax credits**  
45 **that may be claimed by all the taxpayers contributing to diaper banks for each fiscal year**  
46 **beginning on or after July 1, 2021, shall not exceed two million dollars.** Tax credits shall be  
47 issued in the order contributions are received. If the amount of tax credits redeemed in a tax year  
48 is less than ~~[five hundred thousand dollars]~~ **the cumulative amount allowed under this**  
49 **subsection,** the difference shall be added to the cumulative limit created under this subsection  
50 for the next fiscal year and carried over to subsequent fiscal years until claimed.

51           9. The department shall establish a procedure by which, from the beginning of the fiscal  
52 year until some point in time later in the fiscal year to be determined by the department, the  
53 cumulative amount of tax credits are equally apportioned among all entities classified as diaper  
54 banks. If a diaper bank fails to use all, or some percentage to be determined by the department,  
55 of its apportioned tax credits during this predetermined period of time, the department may  
56 reapportion such unused tax credits to diaper banks that have used all, or some percentage to be  
57 determined by the department, of their apportioned tax credits during this predetermined period



58 of time. The department may establish multiple periods each fiscal year and reapportion  
59 accordingly. To the maximum extent possible, the department shall establish the procedure  
60 described under this subsection in such a manner as to ensure that taxpayers can claim as many  
61 of the tax credits as possible, up to the cumulative limit created under subsection 8 of this  
62 section.

63 10. Each diaper bank shall provide information to the department concerning the identity  
64 of each taxpayer making a contribution and the amount of the contribution. The department shall  
65 provide the information to the department of revenue. The department shall be subject to the  
66 confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax  
67 information.

68 11. Under section 23.253 of the Missouri sunset act:

69 (1) The provisions of the program authorized under this section shall automatically  
70 sunset on December thirty-first six years after August 28, 2018, unless reauthorized by an act of  
71 the general assembly;

72 (2) If such program is reauthorized, the program authorized under this section shall  
73 automatically sunset on December thirty-first six years after the effective date of the  
74 reauthorization of this section;

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

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

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

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

4 (2) "Director", the director of the department of social services;

5 (3) "Pregnancy resource center", a nonresidential facility located in this state:

6 (a) Established and operating primarily to provide assistance to women and families with  
7 crisis pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional  
8 and material support, and other similar services or by offering services as described under  
9 subsection 2 of section 188.325, to encourage and assist such women and families in carrying  
10 their pregnancies to term; and

11 (b) Where childbirths are not performed; and

12 (c) Which does not perform, induce, or refer for abortions and which does not hold itself  
13 out as performing, inducing, or referring for abortions; and

14 (d) Which provides direct client services at the facility, as opposed to merely providing  
15 counseling or referral services by telephone; and

16 (e) Which provides its services at no cost to its clients; and

17 (f) When providing medical services, such medical services must be performed in  
18 accordance with Missouri statute; and

19 (g) Which is exempt from income taxation pursuant to the Internal Revenue Code of  
20 1986, as amended;

21 (4) "State tax liability", in the case of a business taxpayer, any liability incurred by such  
22 taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, excluding sections  
23 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability  
24 incurred by such taxpayer pursuant to the provisions of chapter 143, excluding sections 143.191  
25 to 143.265 and related provisions;

26 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S  
27 corporation doing business in the state of Missouri and subject to the state income tax imposed  
28 by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax  
29 imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its  
30 gross premium receipts in this state, or other financial institution paying taxes to the state of  
31 Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or  
32 an express company which pays an annual tax on its gross receipts in this state pursuant to  
33 chapter 153, or an individual subject to the state income tax imposed by the provisions of chapter  
34 143, or any charitable organization which is exempt from federal income tax and whose Missouri  
35 unrelated business taxable income, if any, would be subject to the state income tax imposed  
36 under chapter 143.

37 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center  
38 made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

39 (2) For all tax years beginning on or after January 1, 2007, and ending on or before  
40 December 31, 2020, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state  
41 tax liability in an amount equal to fifty percent of the amount such taxpayer contributed to a  
42 pregnancy resource center. For all tax years beginning on or after January 1, 2021, a taxpayer  
43 shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal  
44 to seventy percent of the amount such taxpayer contributed to a pregnancy resource center.

45 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
46 state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be  
47 allowed to claim a tax credit in excess of fifty thousand dollars per tax year **for each fiscal year**  
48 **ending on or before June 30, 2021, and one hundred thousand dollars per tax year for each**  
49 **fiscal year beginning on or after July 1, 2021.** However, any tax credit that cannot be claimed

50 in the tax year the contribution was made may be carried over only to the next succeeding tax  
51 year. No tax credit issued under this section shall be assigned, transferred, or sold.

52 4. Except for any excess credit which is carried over pursuant to subsection 3 of this  
53 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such  
54 taxpayer's contribution or contributions to a pregnancy resource center or centers in such  
55 taxpayer's tax year has a value of at least one hundred dollars.

56 5. The director shall determine, at least annually, which facilities in this state may be  
57 classified as pregnancy resource centers. The director may require of a facility seeking to be  
58 classified as a pregnancy resource center whatever information which is reasonably necessary  
59 to make such a determination. The director shall classify a facility as a pregnancy resource  
60 center if such facility meets the definition set forth in subsection 1 of this section.

61 6. The director shall establish a procedure by which a taxpayer can determine if a facility  
62 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted  
63 to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be  
64 claimed by all the taxpayers contributing to pregnancy resource centers in any one fiscal year  
65 shall not exceed two million dollars for all fiscal years ending on or before June 30, 2014, and  
66 two million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014,  
67 and ending on or before June 30, 2019, and three million five hundred thousand dollars for all  
68 fiscal years beginning on or after July 1, 2019, and ending on or before June 30, 2021. For all  
69 fiscal years beginning on or after July 1, 2021, there shall be no limit imposed on the cumulative  
70 amount of tax credits that may be claimed by all taxpayers contributing to pregnancy resource  
71 centers under the provisions of this section. Tax credits shall be issued in the order contributions  
72 are received. If the amount of tax credits redeemed in a fiscal year is less than the cumulative  
73 amount authorized under this subsection, the difference shall be carried over to a subsequent  
74 fiscal year or years and shall be added to the cumulative amount of tax credits that may be  
75 authorized in that fiscal year or years.

76 7. For all fiscal years ending on or before June 30, 2021, the director shall establish a  
77 procedure by which, from the beginning of the fiscal year until some point in time later in the  
78 fiscal year to be determined by the director, the cumulative amount of tax credits are equally  
79 apportioned among all facilities classified as pregnancy resource centers. If a pregnancy resource  
80 center fails to use all, or some percentage to be determined by the director, of its apportioned tax  
81 credits during this predetermined period of time, the director may reapportion these unused tax  
82 credits to those pregnancy resource centers that have used all, or some percentage to be  
83 determined by the director, of their apportioned tax credits during this predetermined period of  
84 time. The director may establish more than one period of time and reapportion more than once  
85 during each fiscal year. To the maximum extent possible, the director shall establish the

86 procedure described in this subsection in such a manner as to ensure that taxpayers can claim all  
87 the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

88 8. Each pregnancy resource center shall provide information to the director concerning  
89 the identity of each taxpayer making a contribution to the pregnancy resource center who is  
90 claiming a tax credit pursuant to this section and the amount of the contribution. The director  
91 shall provide the information to the director of revenue. The director shall be subject to the  
92 confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax  
93 information.

94 9. The provisions of section 23.253 shall not apply to this section.

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

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

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

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

8 (2) "Local homeless shelter", any homeless shelter that is:

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

11 (b) Providing temporary living arrangements, in the area in which the taxpayer claiming  
12 the tax credit under this section resides, for individuals and families who otherwise lack a fixed,  
13 regular, and adequate nighttime residence and lack the resources or support networks to obtain  
14 other permanent housing;

15 (3) "Local soup kitchen", any soup kitchen that is:

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

18 (b) Providing prepared meals through an established congregate feeding operation to  
19 needy, low-income persons including, but not limited to, homeless persons in the area in which  
20 the taxpayer claiming the tax credit under this section resides;

21 (4) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder  
22 in an S corporation doing business in this state and subject to the state income tax imposed by  
23 chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265.

24 2. (1) Beginning on March 29, 2013, any donation of cash or food made to a local food  
25 pantry on or after January 1, 2013, unless such food is donated after the food's expiration date,  
26 shall be eligible for tax credits as provided by this section.

27           (2) Beginning on August 28, 2018, any donation of cash or food made to a local soup  
28 kitchen or local homeless shelter on or after January 1, 2018, unless such food is donated after  
29 the food's expiration date, shall be eligible for a tax credit as provided under this section.

30           (3) Any taxpayer who makes a donation that is eligible for a tax credit under this section  
31 shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding  
32 tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the value of  
33 the donations made to the extent such amounts that have been subtracted from federal adjusted  
34 gross income or federal taxable income are added back in the determination of Missouri adjusted  
35 gross income or Missouri taxable income before the credit can be claimed. Each taxpayer  
36 claiming a tax credit under this section shall file an affidavit with the income tax return verifying  
37 the amount of their contributions. The amount of the tax credit claimed shall not exceed the  
38 amount of the taxpayer's state tax liability for the tax year that the credit is claimed and shall not  
39 exceed two thousand five hundred dollars per taxpayer claiming the credit. Any amount of credit  
40 that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable,  
41 but may be carried forward to any of the taxpayer's three subsequent tax years. No tax credit  
42 granted under this section shall be transferred, sold, or assigned. No taxpayer shall be eligible  
43 to receive a credit pursuant to this section if such taxpayer employs persons who are not  
44 authorized to work in the United States under federal law. No taxpayer shall be able to claim  
45 more than one credit under this section for a single donation.

46           3. The cumulative amount of tax credits under this section which may be allocated to all  
47 taxpayers contributing to a local food pantry, local soup kitchen, or local homeless shelter ~~[in any~~  
48 ~~one]~~ **for each fiscal year ending on or before June 30, 2021**, shall not exceed one million seven  
49 hundred fifty thousand dollars. **The cumulative amount of tax credits under this section that**  
50 **may be allocated to all taxpayers contributing to a local food pantry, local soup kitchen,**  
51 **or local homeless shelter for each fiscal year beginning on or after July 1, 2021, shall not**  
52 **exceed four million dollars.** The director of revenue shall establish a procedure by which the  
53 cumulative amount of tax credits is apportioned among all taxpayers claiming the credit by April  
54 fifteenth of the fiscal year in which the tax credit is claimed. To the maximum extent possible,  
55 the director of revenue shall establish the procedure described in this subsection in such a manner  
56 as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of  
57 tax credits available for the fiscal year.

58           4. Any local food pantry, local soup kitchen, or local homeless shelter may accept or  
59 reject any donation of food made under this section for any reason. For purposes of this section,  
60 any donations of food accepted by a local food pantry, local soup kitchen, or local homeless  
61 shelter shall be valued at fair market value, or at wholesale value if the taxpayer making the  
62 donation of food is a retail grocery store, food broker, wholesaler, or restaurant.

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

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

72           (1) The program authorized under this section shall be reauthorized as of August 28,  
73 2018, and shall expire on December 31, 2026, unless reauthorized by the general assembly; and

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

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

          135.679. 1. This section shall be known and may be cited as the "Qualified Beef Tax  
2 Credit Act".

3           2. As used in this section, the following terms mean:

4           (1) "Agricultural property", any real and personal property, including but not limited to  
5 buildings, structures, improvements, equipment, and livestock, that is used in or is to be used in  
6 this state by residents of this state for:

7           (a) The operation of a farm or ranch; and

8           (b) Grazing, feeding, or the care of livestock;

9           (2) "Authority", the agricultural and small business development authority established  
10 in chapter 348;

11           (3) "Backgrounded", any additional weight at the time of the first qualifying sale, before  
12 being finished, above the established baseline weight;

13           (4) "Baseline weight", the average weight in the immediate past two years of all beef  
14 animals sold that are thirty months of age or younger, categorized by sex. Baseline weight for  
15 qualified beef animals that are physically out-of-state but whose ownership is retained by a  
16 resident of this state shall be established by the average transfer weight in the immediate past two  
17 years of all beef animals that are thirty months of age or younger and that are transferred  
18 out-of-state but whose ownership is retained by a resident of this state, categorized by sex. The  
19 established baseline weight shall be effective for a period of three years. If the taxpayer is a  
20 qualifying beef animal producer with fewer than two years of production, the baseline weight

21 shall be established by the available average weight in the immediate past year of all beef  
22 animals sold that are thirty months of age or younger, categorized by sex. If the qualifying beef  
23 animal producer has no previous production, the baseline weight shall be established by the  
24 authority;

25 (5) "Finished", the period from backgrounded to harvest;

26 (6) "Qualifying beef animal", any beef animal that is certified by the authority, that was  
27 born in this state after August 28, 2008, that was raised and backgrounded or finished in this state  
28 by the taxpayer, excluding any beef animal more than thirty months of age as verified by certified  
29 written birth records;

30 (7) "Qualifying sale", the first time a qualifying beef animal is sold in this state after the  
31 qualifying beef animal is backgrounded, and a subsequent sale if the weight of the qualifying  
32 beef animal at the time of the subsequent sale is greater than the weight of the qualifying beef  
33 animal at the time of the first qualifying sale of such beef animal;

34 (8) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
35 withholding tax imposed by sections 143.191 to 143.265, or otherwise due under chapter 147;

36 (9) "Taxpayer", any individual or entity who:

37 (a) Is subject to the tax imposed in chapter 143, excluding withholding tax imposed by  
38 sections 143.191 to 143.265, or the tax imposed in chapter 147;

39 (b) In the case of an individual, is a resident of this state as verified by a 911 address or  
40 in the absence of a 911 system, a physical address; and

41 (c) Owns or rents agricultural property and principal place of business is located in this  
42 state.

43 3. (1) For all tax years beginning on or after January 1, 2009, but ending on or before  
44 December 31, 2021, a taxpayer shall be allowed a tax credit for the first qualifying sale and for  
45 a subsequent qualifying sale of all qualifying beef animals.

46 (2) The tax credit amount for the first qualifying sale shall be ten cents per pound for  
47 qualifying sale weights under six hundred pounds and twenty-five cents per pound for qualifying  
48 sale weights of six hundred pounds or greater, shall be based on the backgrounded weight of all  
49 qualifying beef animals at the time of the first qualifying sale, and shall be calculated as follows:

50 (a) If the qualifying sale weight is under six hundred pounds, the qualifying sale weight  
51 minus the baseline weight multiplied by ten cents, as long as the qualifying sale weight is equal  
52 to or greater than one hundred pounds above the baseline weight; or

53 (b) If the qualifying sale weight is six hundred pounds or greater, the qualifying sale  
54 weight minus the baseline weight multiplied by twenty-five cents, as long as the qualifying sale  
55 weight is equal to or greater than one hundred pounds above the baseline weight.

56 (3) The tax credit amount for each subsequent qualifying sale shall be ten cents per  
57 pound for qualifying sale weights under six hundred pounds and twenty-five cents per pound for  
58 qualifying sale weights of six hundred pounds or greater, shall be based on the backgrounded  
59 weight of all qualifying beef animals at the time of the subsequent qualifying sale, and shall be  
60 calculated as follows:

61 (a) If the qualifying sale weight is under six hundred pounds, the qualifying sale weight  
62 minus the baseline weight multiplied by ten cents, as long as the qualifying sale weight is equal  
63 to or greater than one hundred pounds above the baseline weight; or

64 (b) If the qualifying sale weight is six hundred pounds or greater, the qualifying sale  
65 weight minus the baseline weight multiplied by twenty-five cents, as long as the qualifying sale  
66 weight is equal to or greater than one hundred pounds above the baseline weight.

67

68 The authority may waive no more than twenty-five percent of the one-hundred-pound weight  
69 gain requirement, but any such waiver shall be based on a disaster declaration issued by the U.S.  
70 Department of Agriculture.

71 4. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
72 state tax liability for the tax year for which the credit is claimed. No tax credit claimed under  
73 this section shall be refundable. The tax credit shall be claimed in the tax year in which the  
74 qualifying sale of the qualifying beef occurred, but any amount of credit that the taxpayer is  
75 prohibited by this section from claiming in a tax year may be carried forward to any of the  
76 taxpayer's four subsequent tax years. The total amount of tax credits that any taxpayer may claim  
77 shall not exceed fifteen thousand dollars per year. No taxpayer shall be allowed to claim tax  
78 credits under this section for more than three years. The amount of tax credits that may be issued  
79 to all eligible applicants claiming tax credits authorized in this section and section 135.686 ~~in~~  
80 ~~a calendar~~ **for each fiscal year ending on or before June 30, 2021**, shall not exceed two  
81 million dollars. **The amount of tax credits that may be issued to all eligible applicants**  
82 **claiming tax credits authorized in this section and section 135.686 for each fiscal year**  
83 **beginning on or after July 1, 2021, shall not exceed four million dollars.** Tax credits shall  
84 be issued on an as-received application basis until the calendar year limit is reached. Any credits  
85 not issued in any calendar year shall expire and shall not be issued in any subsequent years.

86 5. To claim the tax credit allowed under this section, the taxpayer shall submit to the  
87 authority an application for the tax credit on a form provided by the authority and any application  
88 fee imposed by the authority. The application shall be filed with the authority at the end of each  
89 calendar year in which a qualified sale was made and for which a tax credit is claimed under this  
90 section. The application shall include any certified documentation and information required by  
91 the authority. All required information obtained by the authority shall be confidential and not



92 disclosed except by court order, subpoena, or as otherwise provided by law. If the taxpayer and  
93 the qualified sale meet all criteria required by this section and approval is granted by the  
94 authority, the authority shall issue a tax credit certificate in the appropriate amount. Tax credit  
95 certificates issued under this section may be assigned, transferred, sold, or otherwise conveyed,  
96 and the new owner of the tax credit certificate shall have the same rights in the tax credit as the  
97 original taxpayer. Whenever a tax credit certificate is assigned, transferred, sold or otherwise  
98 conveyed, a notarized endorsement shall be filed with the authority specifying the name and  
99 address of the new owner of the tax credit certificate or the value of the tax credit.

100 6. Any information provided under this section shall be confidential information, to be  
101 shared with no one except state and federal animal health officials, except as provided in  
102 subsection 5 of this section.

103 7. The authority shall, at least annually, submit a report to the Missouri general assembly  
104 reviewing the costs and benefits of the program established under this section.

105 8. The authority may promulgate rules to implement the provisions of this section. Any  
106 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
107 authority delegated in this section shall become effective only if it complies with and is subject  
108 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
109 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
110 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
111 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
112 or adopted after August 28, 2007, shall be invalid and void.

113 9. This section shall not be subject to the Missouri sunset act, sections 23.250 to 23.298.  
135.686. 1. This section shall be known and may be cited as the "Meat Processing  
2 Facility Investment Tax Credit Act".

3 2. As used in this section, the following terms mean:

4 (1) "Authority", the agricultural and small business development authority established  
5 in chapter 348;

6 (2) "Meat processing facility", any commercial plant, as defined under section 265.300,  
7 at which livestock are slaughtered or at which meat or meat products are processed for sale  
8 commercially and for human consumption;

9 (3) "Meat processing modernization or expansion", constructing, improving, or acquiring  
10 buildings or facilities, or acquiring equipment for meat processing including the following, if  
11 used exclusively for meat processing and if acquired and placed in service in this state during tax  
12 years beginning on or after January 1, 2017, but ending on or before December 31, ~~2021~~ 2027:

13 (a) Building construction including livestock handling, product intake, storage, and  
14 warehouse facilities;

- 15 (b) Building additions;
- 16 (c) Upgrades to utilities including water, electric, heat, refrigeration, freezing, and waste  
17 facilities;
- 18 (d) Livestock intake and storage equipment;
- 19 (e) Processing and manufacturing equipment including cutting equipment, mixers,  
20 grinders, sausage stuffers, meat smokers, curing equipment, cooking equipment, pipes, motors,  
21 pumps, and valves;
- 22 (f) Packaging and handling equipment including sealing, bagging, boxing, labeling,  
23 conveying, and product movement equipment;
- 24 (g) Warehouse equipment including storage and curing racks;
- 25 (h) Waste treatment and waste management equipment including tanks, blowers,  
26 separators, dryers, digesters, and equipment that uses waste to produce energy, fuel, or industrial  
27 products;
- 28 (i) Computer software and hardware used for managing the claimant's meat processing  
29 operation including software and hardware related to logistics, inventory management,  
30 production plant controls, and temperature monitoring controls; and
- 31 (j) Construction or expansion of retail facilities or the purchase or upgrade of retail  
32 equipment for the commercial sale of meat products if the retail facility is located at the same  
33 location as the meat processing facility;
- 34 (4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
35 withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 147;
- 36 (5) "Taxpayer", any individual or entity who:
- 37 (a) Is subject to the tax imposed under chapter 143, excluding withholding tax imposed  
38 under sections 143.191 to 143.265, or the tax imposed under chapter 147;
- 39 (b) In the case of an individual, is a resident of this state as verified by a 911 address or,  
40 in the absence of a 911 system, a physical address; and
- 41 (c) Owns a meat processing facility located in this state;
- 42 (6) "Used exclusively", used to the exclusion of all other uses except for use not  
43 exceeding five percent of total use.
- 44 3. For all tax years beginning on or after January 1, 2017, but ending on or before  
45 December 31, ~~2021~~ **2027**, a taxpayer shall be allowed a tax credit for meat processing  
46 modernization or expansion related to the taxpayer's meat processing facility. The tax credit  
47 amount shall be equal to twenty-five percent of the amount the taxpayer paid in the tax year for  
48 meat processing modernization or expansion.
- 49 4. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
50 state tax liability for the tax year for which the credit is claimed. No tax credit claimed under

51 this section shall be refundable. The tax credit shall be claimed in the tax year in which the meat  
52 processing modernization or expansion expenses were paid, but any amount of credit that the  
53 taxpayer is prohibited by this section from claiming in a tax year may be carried forward to any  
54 of the taxpayer's four subsequent tax years. The total amount of tax credits that any taxpayer  
55 may claim shall not exceed seventy-five thousand dollars per year. If two or more persons own  
56 and operate the meat processing facility, each person may claim a credit under this section in  
57 proportion to his or her ownership interest; except that, the aggregate amount of the credits  
58 claimed by all persons who own and operate the meat processing facility shall not exceed  
59 seventy-five thousand dollars per year. The amount of tax credits authorized in this section and  
60 section 135.679 ~~[in a calendar]~~ **for each fiscal year ending on or before June 30, 2021**, shall  
61 not exceed two million dollars. **The amount of tax credits that may be issued to all eligible**  
62 **applicants claiming tax credits authorized in this section and section 135.679 for each fiscal**  
63 **year beginning on or after July 1, 2021, shall not exceed four million dollars.** Tax credits  
64 shall be issued on an as-received application basis until the calendar year limit is reached. Any  
65 credits not issued in any calendar year shall expire and shall not be issued in any subsequent year.

66 5. To claim the tax credit allowed under this section, the taxpayer shall submit to the  
67 authority an application for the tax credit on a form provided by the authority and any application  
68 fee imposed by the authority. The application shall be filed with the authority at the end of each  
69 calendar year in which a meat processing modernization or expansion project was completed and  
70 for which a tax credit is claimed under this section. The application shall include any certified  
71 documentation, proof of meat processing modernization or expansion, and any other information  
72 required by the authority. All required information obtained by the authority shall be  
73 confidential and not disclosed except by court order, subpoena, or as otherwise provided by law.  
74 If the taxpayer and the meat processing modernization or expansion meet all criteria required by  
75 this section and approval is granted by the authority, the authority shall issue a tax credit  
76 certificate in the appropriate amount. Tax credit certificates issued under this section may be  
77 assigned, transferred, sold, or otherwise conveyed, and the new owner of the tax credit certificate  
78 shall have the same rights in the tax credit as the original taxpayer. If a tax credit certificate is  
79 assigned, transferred, sold, or otherwise conveyed, a notarized endorsement shall be filed with  
80 the authority specifying the name and address of the new owner of the tax credit certificate and  
81 the value of the tax credit.

82 6. Any information provided under this section shall be confidential information, to be  
83 shared with no one except state and federal animal health officials, except as provided in  
84 subsection 5 of this section.

85 7. The authority shall promulgate rules establishing a process for verifying that a  
86 facility's modernization or expansion for which tax credits were allowed under this section has

87 in fact expanded the facility's production within three years of the issuance of the tax credit and  
88 if not, the authority shall promulgate through rulemaking a process by which the taxpayer shall  
89 repay the authority an amount equal to that of the tax credit allowed.

90 8. The authority shall, at least annually, submit a report to the Missouri general assembly  
91 reviewing the costs and benefits of the program established under this section.

92 9. The authority may promulgate rules to implement the provisions of this section. Any  
93 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
94 authority delegated in this section shall become effective only if it complies with and is subject  
95 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
96 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
97 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
98 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
99 or adopted after August 28, 2016, shall be invalid and void.

100 10. This section shall not be subject to the Missouri sunset act, sections 23.250 to  
101 23.298.

135.800. 1. The provisions of sections 135.800 to 135.830 shall be known and may be  
2 cited as the "Tax Credit Accountability Act of 2004".

3 2. As used in sections 135.800 to 135.830, the following terms mean:

4 (1) "Administering agency", the state agency or department charged with administering  
5 a particular tax credit program, as set forth by the program's enacting statute; where no  
6 department or agency is set forth, the department of revenue;

7 (2) "Agricultural tax credits", the agricultural product utilization contributor tax credit  
8 created pursuant to section 348.430, the new generation cooperative incentive tax credit created  
9 pursuant to section 348.432, the family farm breeding livestock loan tax credit created under  
10 section 348.505, the qualified beef tax credit created under section 135.679, and the wine and  
11 grape production tax credit created pursuant to section 135.700;

12 (3) "All tax credit programs", or "any tax credit program", the tax credit programs  
13 included in the definitions of agricultural tax credits, business recruitment tax credits, community  
14 development tax credits, domestic and social tax credits, entrepreneurial tax credits,  
15 environmental tax credits, financial and insurance tax credits, housing tax credits, redevelopment  
16 tax credits, and training and educational tax credits;

17 (4) "Business recruitment tax credits", the business facility tax credit created pursuant  
18 to sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created  
19 pursuant to sections 135.200 to 135.270, the business use incentives for large-scale development  
20 programs created pursuant to sections 100.700 to 100.850, the development tax credits created  
21 pursuant to sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant

22 to section 135.535, the film production tax credit created pursuant to section 135.750, the  
23 enhanced enterprise zone created pursuant to sections 135.950 to 135.970, and the Missouri  
24 quality jobs program created pursuant to sections 620.1875 to 620.1900;

25 (5) "Community development tax credits", the neighborhood assistance tax credit created  
26 pursuant to sections 32.100 to 32.125, the family development account tax credit created  
27 pursuant to sections 208.750 to 208.775, the dry fire hydrant tax credit created pursuant to  
28 section 320.093, and the transportation development tax credit created pursuant to section  
29 135.545;

30 (6) "Domestic and social tax credits", the youth opportunities tax credit created pursuant  
31 to section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic  
32 violence created pursuant to section 135.550, the senior citizen or disabled person property tax  
33 credit created pursuant to sections 135.010 to 135.035, the ~~[special needs]~~ adoption tax credit  
34 created pursuant to sections 135.325 to 135.339, the champion for children tax credit created  
35 pursuant to section 135.341, the maternity home tax credit created pursuant to section 135.600,  
36 the surviving spouse tax credit created pursuant to section 135.090, the residential treatment  
37 agency tax credit created pursuant to section 135.1150, the pregnancy resource center tax credit  
38 created pursuant to section 135.630, the food pantry tax credit created pursuant to section  
39 135.647, the health care access fund tax credit created pursuant to section 135.575, the  
40 residential dwelling access tax credit created pursuant to section 135.562, the developmental  
41 disability care provider tax credit created under section 135.1180, the shared care tax credit  
42 created pursuant to section 192.2015, and the diaper bank tax credit created pursuant to section  
43 135.621;

44 (7) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections  
45 135.400 to 135.429, the certified capital company tax credit created pursuant to sections 135.500  
46 to 135.529, the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new  
47 enterprise creation tax credit created pursuant to sections 620.635 to 620.653, the research tax  
48 credit created pursuant to section 620.1039, the small business incubator tax credit created  
49 pursuant to section 620.495, the guarantee fee tax credit created pursuant to section 135.766, and  
50 the new generation cooperative tax credit created pursuant to sections 32.105 to 32.125;

51 (8) "Environmental tax credits", the charcoal producer tax credit created pursuant to  
52 section 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and  
53 the alternative fuel stations tax credit created pursuant to section 135.710;

54 (9) "Financial and insurance tax credits", the bank franchise tax credit created pursuant  
55 to section 148.030, the bank tax credit for S corporations created pursuant to section 143.471,  
56 the exam fee tax credit created pursuant to section 148.400, the health insurance pool tax credit  
57 created pursuant to section 376.975, the life and health insurance guaranty tax credit created

58 pursuant to section 376.745, the property and casualty guaranty tax credit created pursuant to  
59 section 375.774, and the self-employed health insurance tax credit created pursuant to section  
60 143.119;

61 (10) "Housing tax credits", the neighborhood preservation tax credit created pursuant to  
62 sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections  
63 135.350 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to  
64 32.125;

65 (11) "Recipient", the individual or entity who is the original applicant for and who  
66 receives proceeds from a tax credit program directly from the administering agency, the person  
67 or entity responsible for the reporting requirements established in section 135.805;

68 (12) "Redevelopment tax credits", the historic preservation tax credit created pursuant  
69 to sections 253.545 to 253.559, the brownfield redevelopment program tax credit created  
70 pursuant to sections 447.700 to 447.718, the community development corporations tax credit  
71 created pursuant to sections 135.400 to 135.430, the infrastructure tax credit created pursuant to  
72 subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to section  
73 100.297, the disabled access tax credit created pursuant to section 135.490, the new markets tax  
74 credit created pursuant to section 135.680, and the distressed areas land assemblage tax credit  
75 created pursuant to section 99.1205;

76 (13) "Training and educational tax credits", the Missouri ~~[works]~~ **one start** new jobs  
77 **training program** tax credit and Missouri ~~[works]~~ **one start job retention training program**  
78 ~~[retained jobs]~~ **tax** credit created pursuant to sections 620.800 to 620.809.

191.975. 1. This section shall be known and may be cited as the "Adoption Awareness  
2 Law".

3 2. To raise public awareness and to educate the public, the department of social services,  
4 with the assistance of the department of health and senior services, shall be responsible for:

5 (1) Collecting and distributing resource materials to educate the public about foster care  
6 and adoption;

7 (2) Developing and distributing educational materials, including but not limited to  
8 videos, brochures and other media as part of a comprehensive public relations campaign about  
9 the positive option of adoption and foster care. The materials shall include, but not be limited  
10 to, information about:

11 (a) The benefits of adoption and foster care;

12 (b) Adoption and foster care procedures;

13 (c) Means of financing the cost of adoption and foster care~~[s]~~ including, but not limited  
14 to, adoption subsidies, foster care payments, and ~~[special needs]~~ adoption tax credits;

15 (d) Options for birth parents in choosing adoptive parents;

16 (e) Protection for and rights of birth parents and adoptive parents prior to and following  
17 the adoption;

18 (f) Location of adoption and foster care agencies;

19 (g) Information regarding various state health and social service programs for pregnant  
20 women and children, including but not limited to medical assistance programs and temporary  
21 assistance for needy families (TANF); and

22 (h) Referrals to appropriate counseling services, including but not be limited to  
23 counseling services for parents who are considering retaining custody of their children, placing  
24 their children for adoption, or becoming foster or adoptive parents; but excluding any referrals  
25 for abortion or to abortion facilities;

26 (3) Making such educational materials available through state and local public health  
27 clinics, public hospitals, family planning clinics, abortion facilities as defined in section 188.015,  
28 maternity homes as defined in section 135.600, child-placing agencies licensed pursuant to  
29 sections 210.481 to 210.536, attorneys whose practice involves private adoptions, in vitro  
30 fertilization clinics and private physicians for distribution to their patients who request such  
31 educational materials. Such materials shall also be available to the public through the  
32 department of social services' internet website;

33 (4) Establishing a toll-free telephone number for information on adoption and foster care,  
34 and to answer questions and assist persons inquiring about becoming adoptive or foster parents.

35 3. In addition, the department may establish and implement an ongoing advertising  
36 campaign for the recruitment of adoptive and foster care families, with a special emphasis on the  
37 recruitment of qualified adoptive and foster care families for special needs children. Such  
38 advertising campaign may utilize, but shall not be limited to, the following media: television,  
39 radio, outdoor advertising, newspaper, magazines and other print media, websites, and the  
40 internet. The department may contract with professional advertising agencies or other  
41 professional entities to conduct such advertising campaign on behalf of the department.

42 4. The provisions of this section shall be subject to appropriations.

43 5. The department of social services shall promulgate rules for the implementation of  
44 this section in accordance with chapter 536.

348.505. 1. As used in this section, "state tax liability", any state tax liability incurred  
2 by a taxpayer under the provisions of chapters 143, 147, and 148, exclusive of the provisions  
3 relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related  
4 provisions.

5 2. Any eligible lender under the family farm livestock loan program under section  
6 348.500 shall be entitled to receive a tax credit equal to one hundred percent of the amount of  
7 interest waived by the lender under section 348.500 on a qualifying loan for the first year of the

8 loan only. The tax credit shall be evidenced by a tax credit certificate issued by the agricultural  
9 and small business development authority and may be used to satisfy the state tax liability of the  
10 owner of such certificate that becomes due in the tax year in which the interest on a qualified  
11 loan is waived by the lender under section 348.500. No lender may receive a tax credit under  
12 this section unless such person presents a tax credit certificate to the department of revenue for  
13 payment of such state tax liability. The amount of the tax credits that may be issued to all  
14 eligible lenders claiming tax credits authorized in this section ~~[in a]~~ **for each fiscal year ending**  
15 **on or before June 30, 2021**, shall not exceed three hundred thousand dollars. **The amount of**  
16 **the tax credits that may be issued to all eligible lenders claiming tax credits authorized in**  
17 **this section for each fiscal year beginning on or after July 1, 2021, shall not exceed two**  
18 **million dollars.**

19 3. The agricultural and small business development authority shall be responsible for the  
20 administration and issuance of the certificate of tax credits authorized by this section. The  
21 authority shall issue a certificate of tax credit at the request of any lender. Each request shall  
22 include a true copy of the loan documents, the name of the lender who is to receive a certificate  
23 of tax credit, the type of state tax liability against which the tax credit is to be used, and the  
24 amount of the certificate of tax credit to be issued to the lender based on the interest waived by  
25 the lender under section 348.500 on the loan for the first year.

26 4. The Missouri department of revenue shall accept a certificate of tax credit in lieu of  
27 other payment in such amount as is equal to the lesser of the amount of the tax or the remaining  
28 unused amount of the credit as indicated on the certificate of tax credit, and shall indicate on the  
29 certificate of tax credit the amount of tax thereby paid and the date of such payment.

30 5. The following provisions shall apply to tax credits authorized under this section:

31 (1) Tax credits claimed in a taxable year may be claimed on a quarterly basis and applied  
32 to the estimated quarterly tax of the lender;

33 (2) Any amount of tax credit which exceeds the tax due, including any estimated  
34 quarterly taxes paid by the lender under subdivision (1) of this subsection which results in an  
35 overpayment of taxes for a taxable year, shall not be refunded but may be carried over to any  
36 subsequent taxable year, not to exceed a total of three years for which a tax credit may be taken  
37 for a qualified family farm livestock loan;

38 (3) Notwithstanding any provision of law to the contrary, a lender may assign, transfer  
39 or sell tax credits authorized under this section, with the new owner of the tax credit receiving  
40 the same rights in the tax credit as the lender. For any tax credits assigned, transferred, sold, or  
41 otherwise conveyed, a notarized endorsement shall be filed by the lender with the authority  
42 specifying the name and address of the new owner of the tax credit and the value of such tax  
43 credit; and



44           (4) Notwithstanding any other provision of this section to the contrary, any commercial  
45 bank may use tax credits created under this section as provided in section 148.064 and receive  
46 a net tax credit against taxes actually paid in the amount of the first year's interest on loans made  
47 under this section. If such first year tax credits reduce taxes due as provided in section 148.064  
48 to zero, the remaining tax credits may be carried over as otherwise provided in this section and  
49 utilized as provided in section 148.064 in subsequent years.

✓