

HOUSE AMENDMENT NO. _____
TO
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Offered By

1 AMEND House Amendment No. _____ to House Committee Substitute for Senate Substitute for
2 Senate Bill No. 25, Page 4, Line 12, by deleting all of said line and inserting in lieu thereof the
3 following:

4
5 "credits authorized pursuant to sections 32.111 and 32.112.

6 135.460. 1. This section and sections 620.1100 and 620.1103 shall be known and may be
7 cited as the "Youth Opportunities and Violence Prevention Act".

8 2. As used in this section, the term "taxpayer" shall include corporations as defined in
9 section 143.441 or 143.471, any charitable organization which is exempt from federal income tax
10 and whose Missouri unrelated business taxable income, if any, would be subject to the state income
11 tax imposed under chapter 143, and individuals, individual proprietorships and partnerships.

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21 rulemaking authority delegated prior to June 27, 1997, is of no force and effect and repealed;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

Action Taken _____ Date _____

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

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

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

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

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

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

16 (5) Employment/internship/apprenticeship programs in business or trades for persons less
17 than twenty years of age, in which case the tax credit claimed pursuant to this section shall be equal
18 to one-half of the amount paid to the intern or apprentice in that tax year, except that such credit
19 shall not exceed ten thousand dollars per person;

20 (6) Mentor and role model programs;

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

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

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

27 (10) Nonviolent conflict resolution and mediation programs;

28 (11) Youth outreach and counseling programs.

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

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

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

38 9. For the purposes of the credits described in this section, in the case of a corporation
39 described in section 143.471, partnership, limited liability company described in section 347.015,

1 cooperative, marketing enterprise, or partnership, in computing Missouri's tax liability, such credits
2 shall be allowed to the following:

- 3 (1) The shareholders of the corporation described in section 143.471;
- 4 (2) The partners of the partnership;
- 5 (3) The members of the limited liability company; and
- 6 (4) Individual members of the cooperative or marketing enterprise.

7
8 Such credits shall be apportioned to the entities described in subdivisions (1) and (2) of this
9 subsection in proportion to their share of ownership on the last day of the taxpayer's tax period.";
10 and"; and

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

14
15 THIS AMENDMENT AMENDS 0974H03.41H