

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Substitute for Senate Bill No. 802, Page 1, Section A, Line 4, by inserting after all
2 of the said section and line the following:

3
4 "135.640. 1. As used in this section, the following terms mean:

5 (1) "Local hospital foundation", any hospital foundation that:

6 (a) Is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986,
7 as amended; and

8 (b) Provides financial relief for unpaid hospital bills for services provided at not-for-profit
9 hospitals to any person whom the foundation deems to be in need of relief in the area in which the
10 taxpayer claiming the tax credit under this section resides;

11 (2) "Qualified amount", for any qualified taxpayer in a given tax year, an amount equal to
12 fifty percent of the value of the donations made to a local hospital foundation, to the extent such
13 amounts that have been subtracted from federal adjusted gross income or federal taxable income are
14 added back in the determination of Missouri adjusted gross income or Missouri taxable income
15 before the credit can be claimed;

16 (3) "Qualified taxpayer", any individual subject to the state income tax imposed under
17 chapter 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who makes
18 a donation to a local hospital foundation and such donation is eligible for a tax credit under this
19 section;

20 (4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
21 withholding tax imposed under sections 143.191 to 143.265.

22 2. For all tax years beginning on or after January 1, 2024, a qualified taxpayer shall be
23 allowed to claim a tax credit against the taxpayer's state income tax liability in an amount equal to
24 the taxpayer's qualified amount. Each taxpayer claiming a tax credit under this section shall file an
25 affidavit with the income tax return verifying the amount of the taxpayer's donations. The amount
26 of the tax credit claimed shall not exceed the amount of the taxpayer's state income tax liability for
27 the tax year that the credit is claimed and shall not exceed two thousand five hundred dollars per
28 taxpayer claiming the credit.

29 3. The cumulative amount of tax credits allowed to all taxpayers under this section shall not
30 exceed two million dollars per calendar year. If the amount of tax credits claimed in a calendar year

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1 under this section exceeds two million dollars, tax credits shall be allowed based on the order in
2 which they are claimed.

3 4. No tax credit claimed under this section shall be refundable, but may be carried forward
4 to any of the taxpayer's three subsequent tax years.

5 5. No tax credit claimed under this section shall be assigned, transferred, sold, or otherwise
6 conveyed.

7 6. The tax credit authorized under this section shall constitute a domestic and social tax
8 credit, as such term is defined under section 135.800, and shall be subject to the provisions of
9 sections 135.800 to 135.830.

10 7. Notwithstanding any provision of section 105.1500 to the contrary, any requirement to
11 provide information, documents, or records under this section, and any requirement established by
12 the department of revenue to provide information, documents, or records for the purpose of
13 administering and enforcing this section, shall be exempt from section 105.1500.

14 8. The department of revenue shall promulgate all necessary rules and regulations for the
15 administration of this section including, but not limited to, rules relating to the verification of a
16 taxpayer's qualified amount. Any rule or portion of a rule, as that term is defined in section
17 536.010, that is created under the authority delegated in this section shall become effective only if it
18 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
19 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
20 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
21 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
22 rule proposed or adopted after August 28, 2024, shall be invalid and void.

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

24 (1) The provisions of the new program authorized under this section shall automatically
25 sunset December thirty-first, six years after the effective date of this section unless reauthorized by
26 an act of the general assembly;

27 (2) If such program is reauthorized, the program authorized under this section shall
28 automatically sunset December thirty-first, twelve years after the effective date of the
29 reauthorization of this section;

30 (3) This section shall terminate on September first of the calendar year immediately
31 following the calendar year in which the provisions authorized under this section are sunset; and

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

35 135.647. 1. As used in this section, the following terms shall mean:

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

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

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

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

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

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

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

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

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

17 (4) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder in an
18 S corporation doing business in this state and subject to the state income tax imposed by chapter
19 143, excluding withholding tax imposed by sections 143.191 to 143.265.

20 2. (1) Beginning on March 29, 2013, any donation of cash or food made to a local food
21 pantry on or after January 1, 2013, unless such food is donated after the food's expiration date, shall
22 be eligible for tax credits as provided by this section.

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

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

1 United States under federal law. No taxpayer shall be able to claim more than one credit under this
2 section for a single donation.

3 3. The cumulative amount of tax credits under this section which may be allocated to all
4 taxpayers contributing to a local food pantry, local soup kitchen, or local homeless shelter in any one
5 fiscal year shall not exceed ~~[one]~~ three million ~~[seven hundred fifty thousand]~~ dollars. The director
6 of revenue shall establish a procedure by which the cumulative amount of tax credits is apportioned
7 among all taxpayers claiming the credit by April fifteenth of the fiscal year in which the tax credit is
8 claimed. To the maximum extent possible, the director of revenue shall establish the procedure
9 described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits
10 possible up to the cumulative amount of tax credits available for the fiscal year.

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

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

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

25 (1) The program authorized under this section shall be reauthorized as of August 28, ~~[2018]~~
26 2024, and shall ~~[expire]~~ automatically sunset on December 31, ~~[2026]~~ 2030, unless reauthorized by
27 an act of the general assembly; and

28 (2) If such program is reauthorized, the program authorized under this section shall
29 automatically sunset on December thirty-first, twelve years after the effective date of the
30 reauthorization of this section; and

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

33 ~~[(3)]~~ (4) The provisions of this subsection shall not be construed to limit or in any way
34 impair a taxpayer's ability to redeem tax credits authorized on or before the date the program
35 authorized under this section expires.

36 135.800. 1. The provisions of sections 135.800 to 135.830 shall be known and may be cited
37 as the "Tax Credit Accountability Act of 2004".

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

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

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

9 (3) "Business recruitment tax credits", the business facility tax credit created pursuant to
10 sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created pursuant to
11 sections 135.200 to 135.270, the business use incentives for large-scale development programs
12 created pursuant to sections 100.700 to 100.850, the development tax credits created pursuant to
13 sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant to section
14 135.535, the film production tax credit created pursuant to section 135.750, the enhanced enterprise
15 zone created pursuant to sections 135.950 to 135.970, and the Missouri quality jobs program created
16 pursuant to sections 620.1875 to 620.1900;

17 (4) "Community development tax credits", the neighborhood assistance tax credit created
18 pursuant to sections 32.100 to 32.125, the family development account tax credit created pursuant to
19 sections 208.750 to 208.775, the dry fire hydrant tax credit created pursuant to section 320.093, and
20 the transportation development tax credit created pursuant to section 135.545;

21 (5) "Domestic and social tax credits", the youth opportunities tax credit created pursuant to
22 section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence or
23 rape crisis center tax credit created pursuant to section 135.550, the senior citizen or disabled person
24 property tax credit created pursuant to sections 135.010 to 135.035, the adoption tax credit created
25 pursuant to sections 135.325 to 135.339, the champion for children tax credit created pursuant to
26 section 135.341, the maternity home tax credit created pursuant to section 135.600, the surviving
27 spouse tax credit created pursuant to section 135.090, the residential treatment agency tax credit
28 created pursuant to section 135.1150, the pregnancy resource center tax credit created pursuant to
29 section 135.630, the food pantry tax credit created pursuant to section 135.647, the residential
30 dwelling access tax credit created pursuant to section 135.562, the developmental disability care
31 provider tax credit created under section 135.1180, the shared care tax credit created pursuant to
32 section 192.2015, the health, hunger, and hygiene tax credit created pursuant to section 135.1125,
33 [and] the diaper bank tax credit created pursuant to section 135.621, and the local hospital
34 foundation charitable donation tax credit created under section 135.640;

35 (6) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400
36 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529,
37 the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise
38 creation tax credit created pursuant to sections 620.635 to 620.653, the research tax credit created
39 pursuant to section 620.1039, the small business incubator tax credit created pursuant to section

1 620.495, the guarantee fee tax credit created pursuant to section 135.766, and the new generation
2 cooperative tax credit created pursuant to sections 32.105 to 32.125;

3 (7) "Environmental tax credits", the charcoal producer tax credit created pursuant to section
4 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and the
5 alternative fuel stations tax credit created pursuant to section 135.710;

6 (8) "Financial and insurance tax credits", the bank franchise tax credit created pursuant to
7 section 148.030, the bank tax credit for S corporations created pursuant to section 143.471, the exam
8 fee tax credit created pursuant to section 148.400, the health insurance pool tax credit created
9 pursuant to section 376.975, the life and health insurance guaranty association tax credit created
10 pursuant to section 376.745, the property and casualty guaranty association tax credit created
11 pursuant to section 375.774, and the self-employed health insurance tax credit created pursuant to
12 section 143.119;

13 (9) "Housing tax credits", the neighborhood preservation tax credit created pursuant to
14 sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections 135.350
15 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to 32.125;

16 (10) "Recipient", the individual or entity who both:

17 (a) Is the original applicant for a tax credit; and

18 (b) Who directly receives a tax credit or the right to transfer a tax credit under a tax credit
19 program, regardless as to whether the tax credit has been used or redeemed; a recipient shall not
20 include the transferee of a transferable tax credit;

21 (11) "Redevelopment tax credits", the historic preservation tax credit created pursuant to
22 sections 253.545 to 253.559, the brownfield redevelopment program tax credit created pursuant to
23 sections 447.700 to 447.718, the community development corporations tax credit created pursuant to
24 sections 135.400 to 135.430, the infrastructure tax credit created pursuant to subsection 6 of section
25 100.286, the bond guarantee tax credit created pursuant to section 100.297, the disabled access tax
26 credit created pursuant to section 135.490, the new markets tax credit created pursuant to section
27 135.680, and the distressed areas land assemblage tax credit created pursuant to section 99.1205;

28 (12) "Tax credit program", any of the tax credit programs included in the definitions of
29 agricultural tax credits, business recruitment tax credits, community development tax credits,
30 domestic and social tax credits, entrepreneurial tax credits, environmental tax credits, housing tax
31 credits, redevelopment tax credits, and training and educational tax credits;

32 (13) "Training and educational tax credits", the Missouri works new jobs tax credit and
33 Missouri works retained jobs credit created pursuant to sections 620.800 to 620.809."; and

34
35 Further amend said bill by amending the title, enacting clause, and intersectional references
36 accordingly.