

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 said section and line the following:

3
4 "135.440. 1. As used in this section, the following terms mean:

5 (1) "Contribution", a donation of cash; stocks, bonds, or other marketable securities; or real
6 property valued at the current property tax-assessed valuation of the property. If a property has not
7 been assessed or has no assessed valuation, no credit shall be authorized for the donation of the
8 property;

9 (2) "Department", the department of mental health;

10 (3) "Director", the director of the department of mental health;

11 (4) "Justice-involved individual", a person who is on probation, paroled, discharged, or
12 otherwise released from any correctional facility of the department of corrections, any county jail, or
13 any mental health institution, where such person has been confined within the previous year;

14 (5) "Qualified organization", an organization exempt from taxation under Section 501(c)(3)
15 of the Internal Revenue Code, including any faith-based organization, peer- or community-based
16 organization, or recovery community center or outreach that provides recovery support services and
17 assistance to justice-involved individuals and people in recovery from substance use disorders. A
18 qualified organization shall not have an annual budget in excess of five million dollars and shall not
19 have any employees who receive more than one hundred twenty-five thousand dollars in
20 compensation annually. A qualified organization does not need to be contracted with this state as a
21 recovery support services provider, but shall meet the qualifications to be contracted with this state
22 as such a provider. No housing organization shall be a qualified organization unless accredited by
23 the National Alliance of Recovery Residences (NARR) or Adult and Teen Challenge (ATC) USA;

24 (6) "Recovery support services", includes care coordination, recovery coaching, spiritual
25 counseling, group support, employment services, job training, educational services, and recovery
26 housing and transportation, in coordination with substance use disorder service providers. Recovery
27 support services may be offered in a variety of settings, including community, faith-based, and peer
28 recovery organizations. Recovery support programs shall be person-centered and self-directed,
29 allowing a recovering individual to choose the provider;

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1 (7) "State tax liability", in the case of a business taxpayer, any liability incurred by such
2 taxpayer under the provisions of chapters 143, 148, and 153, excluding the provisions of sections
3 143.191 to 143.265 and related provisions; and in the case of an individual taxpayer, any liability
4 incurred by such taxpayer under the provisions of chapter 143, excluding the provisions of sections
5 143.191 to 143.265 and related provisions;

6 (8) "Substance use disorder", any disorder identified in the Diagnostic and Statistical
7 Manual of Mental Disorders, Fifth Edition (DSM-V or DSM 5), relating to one of ten classes of
8 drugs, including alcohol; caffeine; cannabis; hallucinogens; inhalants; opioids; sedatives, hypnotics,
9 or anxiolytics; stimulants, including amphetamine-type substances, cocaine, and other stimulants;
10 tobacco; and other or unknown substances. Repeated use of a substance shall be considered a
11 substance use disorder if the repeated use causes significant impairment, disability, a failure to meet
12 responsibilities, health problems, impaired control, social problems, or other risks;

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

22 2. Subject to appropriation, for all tax years beginning on or after January 1, 2025, a
23 taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount
24 equal to fifty percent of the taxpayer's contribution to a qualified organization. No contribution
25 shall be used to purchase goods or services from or to produce a direct financial benefit for the
26 contributor. The qualified organization shall use the taxpayer's contribution to assist people in
27 recovery from substance use disorders by providing such people with recovery support services
28 including, but not limited to, supportive housing.

29 3. Tax credits issued under this section shall not be refundable; however, any tax credit that
30 cannot be claimed for the tax year in which the contribution is made may be carried forward to the
31 next four succeeding tax years until the full credit has been claimed. No tax credits issued under the
32 provisions of this section shall be assigned, transferred, or sold.

33 4. Except for any excess credit carried forward under subsection 3 of this section, a taxpayer
34 shall not be allowed to claim a tax credit under this section unless the total amount of the taxpayer's
35 contribution or contributions in the tax year to one or more qualified organizations has a value of at
36 least two hundred fifty dollars.

37 5. The director shall determine, at least annually, which organizations in this state may be
38 classified as qualified organizations, according to the definition provided under subsection 1 of this
39 section. The director may require an organization seeking to be classified as a qualified

1 organization to provide any information that is reasonably necessary for the director to make such a
2 determination.

3 6. The director shall establish a procedure, in consultation with the department of revenue,
4 by which a taxpayer can determine if an organization has been classified as a qualified organization.

5 7. (1) Upon receipt and acceptance of a contribution from a taxpayer, a qualified
6 organization shall issue to the taxpayer a statement evidencing the receipt of such contribution,
7 including the monetary value of such contribution.

8 (2) A qualified organization shall be permitted to decline a contribution from a taxpayer.

9 8. Each qualified organization shall provide information to the director of revenue relating
10 to the identity of each taxpayer making a contribution to the qualified organization who is claiming
11 a tax credit under this section and the amount of such taxpayer's contribution.

12 9. Notwithstanding any provision of section 105.1500 to the contrary, any requirement to
13 provide information, documents, or records under this section, and any requirement established by
14 the department of revenue or the department of mental health to provide information, documents, or
15 records for the purpose of administering and enforcing this section, shall be exempt from section
16 105.1500.

17 10. The cumulative amount of tax credits allowed to all taxpayers under this section shall
18 not exceed two million five hundred thousand dollars per tax year. If the amount of tax credits
19 claimed in a tax year under this section exceeds two million five hundred thousand dollars, tax
20 credits shall be allowed based on the order in which they are claimed. In any given calendar year,
21 no more than twenty percent of the total tax credits available under this section shall be authorized
22 for contributions to any particular qualified organization.

23 11. The tax credit authorized by this section shall be considered a domestic and social tax
24 credit, as defined under section 135.800, and shall be subject to the provisions of sections 135.800 to
25 135.830.

26 12. The department may promulgate all necessary rules and regulations for the
27 administration of this section. Any rule or portion of a rule, as that term is defined in section
28 536.010, that is created under the authority delegated in this section shall become effective only if it
29 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
30 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
31 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
32 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
33 rule proposed or adopted after August 28, 2024, shall be invalid and void.

34 13. Under section 23.253 of the Missouri sunset act:

35 (1) The new program established under this section shall automatically sunset on December
36 thirty-first six years after the effective date of this section unless reauthorized by an act of the
37 general assembly;

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

4 (3) This section shall terminate on September first of the calendar year immediately
5 following the calendar year in which the program authorized under this section is sunset.

6 135.800. 1. The provisions of sections 135.800 to 135.830 shall be known and may be cited
7 as the "Tax Credit Accountability Act of 2004".

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

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

12 (2) "Agricultural tax credits", the agricultural product utilization contributor tax credit
13 created pursuant to section 348.430, the new generation cooperative incentive tax credit created
14 pursuant to section 348.432, the family farm breeding livestock loan tax credit created under section
15 348.505, the qualified beef tax credit created under section 135.679, and the wine and grape
16 production tax credit created pursuant to section 135.700;

17 (3) "Business recruitment tax credits", the business facility tax credit created pursuant to
18 sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created pursuant to
19 sections 135.200 to 135.270, the business use incentives for large-scale development programs
20 created pursuant to sections 100.700 to 100.850, the development tax credits created pursuant to
21 sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant to section
22 135.535, the film production tax credit created pursuant to section 135.750, the enhanced enterprise
23 zone created pursuant to sections 135.950 to 135.970, and the Missouri quality jobs program created
24 pursuant to sections 620.1875 to 620.1900;

25 (4) "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 pursuant to
27 sections 208.750 to 208.775, the dry fire hydrant tax credit created pursuant to section 320.093, and
28 the transportation development tax credit created pursuant to section 135.545;

29 (5) "Domestic and social tax credits", the youth opportunities tax credit created pursuant to
30 section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence rape
31 crisis center tax credit created pursuant to section 135.550, the senior citizen or disabled person
32 property tax credit created pursuant to sections 135.010 to 135.035, the adoption tax credit created
33 pursuant to sections 135.325 to 135.339, the champion for children tax credit created pursuant to
34 section 135.341, the maternity home tax credit created pursuant to section 135.600, the surviving
35 spouse tax credit created pursuant to section 135.090, the residential treatment agency tax credit
36 created pursuant to section 135.1150, the pregnancy resource center tax credit created pursuant to
37 section 135.630, the food pantry tax credit created pursuant to section 135.647, the residential
38 dwelling access tax credit created pursuant to section 135.562, the developmental disability care
39 provider tax credit created under section 135.1180, the shared care tax credit created pursuant to

1 section 192.2015, the health, hunger, and hygiene tax credit created pursuant to section 135.1125,
2 ~~[and]~~ the diaper bank tax credit created pursuant to section 135.621, and the nonprofit organization
3 donation tax credit created pursuant to section 135.440;

4 (6) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400
5 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529,
6 the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise
7 creation tax credit created pursuant to sections 620.635 to 620.653, the research tax credit created
8 pursuant to section 620.1039, the small business incubator tax credit created pursuant to section
9 620.495, the guarantee fee tax credit created pursuant to section 135.766, and the new generation
10 cooperative tax credit created pursuant to sections 32.105 to 32.125;

11 (7) "Environmental tax credits", the charcoal producer tax credit created pursuant to section
12 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and the
13 alternative fuel stations tax credit created pursuant to section 135.710;

14 (8) "Financial and insurance tax credits", the bank franchise tax credit created pursuant to
15 section 148.030, the bank tax credit for S corporations created pursuant to section 143.471, the exam
16 fee tax credit created pursuant to section 148.400, the health insurance pool tax credit created
17 pursuant to section 376.975, the life and health insurance guaranty tax credit created pursuant to
18 section 376.745, the property and casualty guaranty tax credit created pursuant to section 375.774,
19 and the self-employed health insurance tax credit created pursuant to section 143.119;

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

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

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

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

28 (11) "Redevelopment tax credits", the historic preservation tax credit created pursuant to
29 sections 253.545 to 253.559, the brownfield redevelopment program tax credit created pursuant to
30 sections 447.700 to 447.718, the community development corporations tax credit created pursuant to
31 sections 135.400 to 135.430, the infrastructure tax credit created pursuant to subsection 6 of section
32 100.286, the bond guarantee tax credit created pursuant to section 100.297, the disabled access tax
33 credit created pursuant to section 135.490, the new markets tax credit created pursuant to section
34 135.680, and the distressed areas land assemblage tax credit created pursuant to section 99.1205;

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

1 (13) "Training and educational tax credits", the Missouri works new jobs tax credit and
2 Missouri works retained jobs credit created pursuant to sections 620.800 to 620.809."; and
3
4 Further amend said bill by amending the title, enacting clause, and intersectional references
5 accordingly.