

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2319, Page 30, Section 135.562, Line 59,
2 by inserting after all of 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."; and

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 36 Further amend said bill, Page 31, Section 135.647, Line 54, by deleting the words "one million
 37 seven hundred fifty thousand" and inserting in lieu thereof the words "[~~one~~] three million [~~seven~~
 38 ~~hundred fifty thousand~~]"; and

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 40 Further amend said bill and section, Page 32, Line 77, by deleting said line and inserting in lieu

1 thereof the words "[2018] 2024, and shall [~~expire~~] automatically sunset on December 31, [2026]
2 2030, unless reauthorized by an act of the general assembly"; and

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4 Further amend said bill, page, and section, Line 78, by inserting after said line the following:

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

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10 Further amend said bill, page, and section, by renumbering subsequent subdivisions accordingly;
11 and

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13 Further amend said bill, Page 42, Section 135.800, Line 27, by inserting after the word "center" the
14 words "tax credit"; and

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16 Further amend said bill and section, Page 43, Line 38, by inserting after the number "135.621" the
17 words ", and the local hospital foundation charitable donation tax credit created under section
18 135.640"; and

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20 Further amend said bill by amending the title, enacting clause, and intersectional references
21 accordingly.