

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

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

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

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

13 (4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding
14 withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or
15 153;

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

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

28 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
29 tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed
30 to claim a tax credit in excess of fifty thousand dollars per tax year. However, any tax credit that

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1 cannot be claimed in the tax year the contribution was made may be carried over only to the next
2 subsequent tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

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

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

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

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

14 8. The cumulative amount of tax credits that may be claimed by all the taxpayers
15 contributing to diaper banks in any one fiscal year shall not exceed five hundred thousand dollars.
16 Tax credits shall be issued in the order contributions are received. If the amount of tax credits
17 redeemed in a tax year is less than five hundred thousand dollars, the difference shall be added to
18 the cumulative limit created under this subsection for the next fiscal year and carried over to
19 subsequent fiscal years until claimed.

20 9. The department shall establish a procedure by which, from the beginning of the fiscal
21 year until some point in time later in the fiscal year to be determined by the department, the
22 cumulative amount of tax credits are equally apportioned among all entities classified as diaper
23 banks. If a diaper bank fails to use all, or some percentage to be determined by the department, of
24 its apportioned tax credits during this predetermined period of time, the department may reapportion
25 such unused tax credits to diaper banks that have used all, or some percentage to be determined by
26 the department, of their apportioned tax credits during this predetermined period of time. The
27 department may establish multiple periods each fiscal year and reapportion accordingly. To the
28 maximum extent possible, the department shall establish the procedure described under this
29 subsection in such a manner as to ensure that taxpayers can claim as many of the tax credits as
30 possible, up to the cumulative limit created under subsection 8 of this section.

31 10. Each diaper bank shall provide information to the department concerning the identity of
32 each taxpayer making a contribution and the amount of the contribution. The department shall
33 provide the information to the department of revenue. The department shall be subject to the
34 confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax information.

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

36 (1) The provisions of the program authorized under this section shall automatically sunset
37 on December thirty-first six years after August 28, ~~[2018]~~ 2024, unless reauthorized by an act of the
38 general assembly;

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

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; and

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

9
10 Further amend said bill by amending the title, enacting clause, and intersectional references
11 accordingly.