

SECOND REGULAR SESSION

# HOUSE BILL NO. 1973

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE RILEY.

4381H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 135.341, RSMo, and to enact in lieu thereof one new section relating to a tax credit for contributions to certain child advocacy organizations.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 135.341, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.341, to read as follows:

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

- 2 (1) "CASA", an entity which receives funding from the court-appointed special  
3 advocate fund established under section 476.777, including an association based in this state,  
4 affiliated with a national association, organized to provide support to entities receiving  
5 funding from the court-appointed special advocate fund;
- 6 (2) "Child advocacy centers", the regional child assessment centers listed in  
7 subsection 2 of section 210.001, including an association based in this state, affiliated with a  
8 national association, and organized to provide support to entities listed in subsection 2 of  
9 section 210.001;
- 10 (3) "Contribution", the amount of donation to a qualified agency;
- 11 (4) "Crisis care center", entities contracted with this state which provide temporary  
12 care for children whose age ranges from birth through seventeen years of age whose parents  
13 or guardian are experiencing an unexpected and unstable or serious condition that requires  
14 immediate action resulting in short-term care, usually three to five continuous, uninterrupted  
15 days, for children who may be at risk for child abuse, neglect, or in an emergency situation;
- 16 (5) "Department", the department of revenue;
- 17 (6) "Director", the director of the department of revenue;

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 (7) "Qualified agency", CASA, child advocacy centers, or a crisis care center;

19 (8) "Tax liability", the tax due under chapter 143 other than taxes withheld under  
20 sections 143.191 to 143.265.

21 2. For all tax years beginning on or after January 1, 2013, **and ending on or before**  
22 **December 31, 2023**, a tax credit may be claimed in an amount equal to up to fifty percent of a  
23 verified contribution to a qualified agency and shall be named the champion for children tax  
24 credit. **For all tax years beginning on or after January 1, 2024, the amount of the tax**  
25 **credit claimed shall not exceed seventy percent of the amount of the verified**  
26 **contribution to a qualified agency.** The minimum amount of any tax credit issued shall  
27 not be less than fifty dollars and shall be applied to taxes due under chapter 143, excluding  
28 sections 143.191 to 143.265. A contribution verification shall be issued to the taxpayer by the  
29 agency receiving the contribution. Such contribution verification shall include the taxpayer's  
30 name, Social Security number, amount of tax credit, amount of contribution, the name and  
31 address of the agency receiving the credit, and the date the contribution was made. The tax  
32 credit provided under this subsection shall be initially filed for the year in which the verified  
33 contribution is made.

34 3. The cumulative amount of the tax credits redeemed shall not exceed one million  
35 dollars for all fiscal years ending on or before June 30, 2019~~], and~~; one million five hundred  
36 thousand dollars for all fiscal years beginning on or after July 1, 2019, **and ending on or**  
37 **before June 30, 2024; and two million five hundred thousand dollars for all fiscal years**  
38 **beginning on or after July 1, 2024.** The amount available shall be equally divided among  
39 the three qualified agencies: CASA, child advocacy centers, or crisis care centers, to be used  
40 towards tax credits issued. In the event tax credits claimed under one agency do not total the  
41 allocated amount for that agency, the unused portion for that agency will be made available to  
42 the remaining agencies equally. In the event the total amount of tax credits claimed for any  
43 one agency exceeds the amount available for that agency, the amount redeemed shall and will  
44 be apportioned equally to all eligible taxpayers claiming the credit under that agency.

45 4. Prior to December thirty-first of each year, each qualified agency shall apply to the  
46 department of social services in order to verify their qualified agency status. Upon a  
47 determination that the agency is eligible to be a qualified agency, the department of social  
48 services shall provide a letter of eligibility to such agency. No later than February first of  
49 each year, the department of social services shall provide a list of qualified agencies to the  
50 department of revenue. All tax credit applications to claim the champion for children tax  
51 credit shall be filed between July first and April fifteenth of each fiscal year. A taxpayer shall  
52 apply for the champion for children tax credit by attaching a copy of the contribution  
53 verification provided by a qualified agency to such taxpayer's income tax return.

54           5. Any amount of tax credit which exceeds the tax due or which is applied for and  
55 otherwise eligible for issuance but not issued shall not be refunded but may be carried over to  
56 any subsequent tax year, not to exceed a total of five years.

57           6. Tax credits may not be assigned, transferred or sold.

58           7. (1) In the event a credit denial, due to lack of available funds, causes a balance-due  
59 notice to be generated by the department of revenue, or any other redeeming agency, the  
60 taxpayer will not be held liable for any penalty or interest, provided the balance is paid, or  
61 approved payment arrangements have been made, within sixty days from the notice of denial.

62           (2) In the event the balance is not paid within sixty days from the notice of denial, the  
63 remaining balance shall be due and payable under the provisions of chapter 143.

64           8. The department may promulgate such rules or regulations as are necessary to  
65 administer the provisions of this section. Any rule or portion of a rule, as that term is defined  
66 in section 536.010, that is created under the authority delegated in this section shall become  
67 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
68 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the  
69 powers vested with the general assembly pursuant to chapter 536 to review, to delay the  
70 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then  
71 the grant of rulemaking authority and any rule proposed or adopted after August 28, 2013,  
72 shall be invalid and void.

73           9. Pursuant to section 23.253, of the Missouri sunset act:

74           (1) The program authorized under this section shall be reauthorized as of [~~December~~  
75 ~~31, 2019,~~ **August 28, 2024**, and shall expire on December 31, [~~2025~~] **2030**, unless  
76 reauthorized by the general assembly; and

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

79           (3) The provisions of this subsection shall not be construed to limit or in any way  
80 impair the department's ability to redeem tax credits authorized on or before the date the  
81 program authorized under this section expires or a taxpayer's ability to redeem such credits.

82           10. Beginning on March 29, 2013, any verified contribution to a qualified agency  
83 made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

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