

SECOND REGULAR SESSION

HOUSE BILL NO. 2629

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CHRISTOFANELLI.

5210H.011

DANA RADEMAN MILLER, Chief Clerk

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.

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Section A. Section 135.341, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.341, to read as follows: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, 2024**, 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, 2025, a tax credit may be**
25 **claimed in an amount equal to up to seventy percent of a verified contribution to a**
26 **qualified agency.** The minimum amount of any tax credit issued shall not be less than fifty
27 dollars and shall be applied to taxes due under chapter 143, excluding sections 143.191 to
28 143.265. A contribution verification shall be issued to the taxpayer by the agency receiving
29 the contribution. Such contribution verification shall include the taxpayer's name, Social
30 Security number, amount of tax credit, amount of contribution, the name and address of the
31 agency receiving the credit, and the date the contribution was made. The tax credit provided
32 under this subsection shall be initially filed for the year in which the verified contribution is
33 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, 2025.** **For all fiscal years beginning on or after July 1, 2025, the**
38 **cumulative amount of tax credits allowed to all taxpayers under this section shall not**
39 **exceed twenty-five million dollars per fiscal year. If the amount of tax credits claimed in**
40 **a fiscal year under this section exceeds twenty-five million dollars, tax credits shall be**
41 **allowed based on the order in which they are claimed.** [~~The amount available shall be~~
42 ~~equally divided among the three qualified agencies: CASA, child advocacy centers, or crisis~~
43 ~~care centers, to be used towards tax credits issued. In the event tax credits claimed under one~~
44 ~~agency do not total the allocated amount for that agency, the unused portion for that agency~~
45 ~~will be made available to the remaining agencies equally. In the event the total amount of tax~~
46 ~~credits claimed for any one agency exceeds the amount available for that agency, the amount~~
47 ~~redeemed shall and will be apportioned equally to all eligible taxpayers claiming the credit~~
48 ~~under that agency.]~~

49 4. Prior to December thirty-first of each year, each qualified agency shall apply to the
50 department of social services in order to verify their qualified agency status. Upon a
51 determination that the agency is eligible to be a qualified agency, the department of social
52 services shall provide a letter of eligibility to such agency. No later than February first of
53 each year, the department of social services shall provide a list of qualified agencies to the
54 department of revenue. All tax credit applications to claim the champion for children tax

55 credit shall be filed between July first and April fifteenth of each fiscal year. A taxpayer shall
56 apply for the champion for children tax credit by attaching a copy of the contribution
57 verification provided by a qualified agency to such taxpayer's income tax return.

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

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

62 7. ~~[(1) In the event a credit denial, due to lack of available funds, causes a balance-~~
63 ~~due notice to be generated by the department of revenue, or any other redeeming agency, the~~
64 ~~taxpayer will not be held liable for any penalty or interest, provided the balance is paid, or~~
65 ~~approved payment arrangements have been made, within sixty days from the notice of denial.~~

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

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

77 ~~[9-]~~ **8.** Pursuant to section 23.253, of the Missouri sunset act:

78 (1) The program authorized under this section shall be reauthorized as of ~~[December~~
79 ~~31, 2019;]~~ **August 28, 2024**, and shall expire on December 31, ~~[2025]~~ **2030**, unless
80 reauthorized by the general assembly; and

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

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

86 ~~[10-]~~ **9.** Beginning on March 29, 2013, any verified contribution to a qualified agency
87 made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

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