

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 67, Page 4, Section
2 32.115, Line 121, by inserting after all of said section and line the following:

3
4 "135.341. 1. As used in this section, the following terms shall mean:

5 (1) "CASA", an entity which receives funding from the court-appointed special advocate
6 fund established under section 476.777, including an association based in this state, affiliated with a
7 national association, organized to provide support to entities receiving funding from the court-
8 appointed special advocate fund;

9 (2) "Child advocacy centers", the regional child assessment centers listed in subsection 2 of
10 section 210.001, including an association based in this state, affiliated with a national association,
11 and organized to provide support to entities listed in subsection 2 of section 210.001;

12 (3) "Contribution", the amount of donation to a qualified agency;

13 (4) "Crisis care center", entities contracted with this state which provide temporary care for
14 children whose age ranges from birth through seventeen years of age whose parents or guardian are
15 experiencing an unexpected and unstable or serious condition that requires immediate action
16 resulting in short-term care, usually three to five continuous, uninterrupted days, for children who
17 may be at risk for child abuse, neglect, or in an emergency situation;

18 (5) "Department", the department of revenue;

19 (6) "Director", the director of the department of revenue;

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

21 (8) "Tax liability", the tax due under chapter 143 other than taxes withheld under sections
22 143.191 to 143.265.

23 2. For all tax years beginning on or after January 1, 2013, a tax credit may be claimed in an
24 amount equal to up to fifty percent of a verified contribution to a qualified agency and shall be
25 named the champion for children tax credit. The minimum amount of any tax credit issued shall not
26 be less than fifty dollars and shall be applied to taxes due under chapter 143, excluding sections
27 143.191 to 143.265. A contribution verification shall be issued to the taxpayer by the agency
28 receiving the contribution. Such contribution verification shall include the taxpayer's name, Social
29 Security number, amount of tax credit, amount of contribution, the name and address of the agency

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1 receiving the credit, and the date the contribution was made. The tax credit provided under this
 2 subsection shall be initially filed for the year in which the verified contribution is made.

3 3. The cumulative amount of the tax credits redeemed shall not exceed one million dollars
 4 for all fiscal years ending on or before June 30, 2019, and one million five hundred thousand dollars
 5 for all fiscal years beginning on or after July 1, 2019. The amount available shall be equally divided
 6 among the three qualified agencies: CASA, child advocacy centers, or crisis care centers, to be used
 7 towards tax credits issued. In the event tax credits claimed under one agency do not total the
 8 allocated amount for that agency, the unused portion for that agency will be made available to the
 9 remaining agencies equally. In the event the total amount of tax credits claimed for any one agency
 10 exceeds the amount available for that agency, the amount redeemed shall and will be apportioned
 11 equally to all eligible taxpayers claiming the credit under that agency.

12 4. Prior to December thirty-first of each year, each qualified agency shall apply to the
 13 department of social services in order to verify their qualified agency status. Upon a determination
 14 that the agency is eligible to be a qualified agency, the department of social services shall provide a
 15 letter of eligibility to such agency. No later than February first of each year, the department of
 16 social services shall provide a list of qualified agencies to the department of revenue. All tax credit
 17 applications to claim the champion for children tax credit shall be filed between July first and April
 18 fifteenth of each fiscal year, or as directed by section 143.851. A taxpayer shall apply for the
 19 champion for children tax credit by attaching a copy of the contribution verification provided by a
 20 qualified agency to such taxpayer's income tax return.

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

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

25 7. ~~[(1)]~~ In the event a full or partial credit denial, due to ~~[lack of available funds]~~ the
 26 cumulative maximum amount of credits being redeemed for the fiscal year, causes ~~[a balance due~~
 27 notice] an income tax balance due to be ~~[generated by the department of revenue, or any other~~
 28 redeeming agency] owed to the state by the taxpayer, the taxpayer ~~[will]~~ shall not be held liable for
 29 any addition to tax, penalty, or interest on that income tax balance due, provided the balance is paid,
 30 or approved payment arrangements have been made, within sixty days from issuance of the notice of
 31 credit denial.

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

34 8. The department may promulgate such rules or regulations as are necessary to administer
 35 the provisions of this section. Any rule or portion of a rule, as that term is defined in section
 36 536.010, that is created under the authority delegated in this section shall become effective only if it
 37 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
 38 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
 39 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and

1 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
2 rule proposed or adopted after August 28, 2013, shall be invalid and void.

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

4 (1) The program authorized under this section shall be reauthorized as of [~~December 31,~~
5 ~~2019~~] August 28, 2025, and shall expire on December 31, [~~2025~~] 2032, unless reauthorized by the
6 general assembly; and

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

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

12 10. Beginning on March 29, 2013, any verified contribution to a qualified agency made on
13 or after January 1, 2013, shall be eligible for tax credits as provided by this section."; and
14

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