

HOUSE AMENDMENT NO. _____
TO
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Offered By

1 AMEND House Amendment No. _____ to House Committee Substitute for House Bill No. 798,
2 Page 7, Line 32, by deleting said line and inserting in lieu thereof the following:

3
4 "9. The provisions of section 23.253 shall not apply to this section.

5 135.647. 1. As used in this section, the following terms shall mean:

6 (1) "Local food pantry", any food pantry that is:

7 (a) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as
8 amended; and

9 (b) Distributing emergency food supplies to Missouri low-income people who would
10 otherwise not have access to food supplies in the area in which the taxpayer claiming the tax credit
11 under this section resides;

12 (2) "Local homeless shelter", any homeless shelter that is:

13 (a) Exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as
14 amended; and

15 (b) Providing temporary living arrangements, in the area in which the taxpayer claiming the
16 tax credit under this section resides, for individuals and families who otherwise lack a fixed, regular,
17 and adequate nighttime residence and lack the resources or support networks to obtain other
18 permanent housing;

19 (3) "Local soup kitchen", any soup kitchen that is:

20 (a) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as
21 amended; and

22 (b) Providing prepared meals through an established congregate feeding operation to needy,
23 low-income persons including, but not limited to, homeless persons in the area in which the
24 taxpayer claiming the tax credit under this section resides;

25 (4) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder in an
26 S corporation doing business in this state and subject to the state income tax imposed by chapter
27 143, excluding withholding tax imposed by sections 143.191 to 143.265.

Action Taken _____ Date _____

1 2. (1) Beginning on March 29, 2013, any donation of cash or food made to a local food
2 pantry on or after January 1, 2013, unless such food is donated after the food's expiration date, shall
3 be eligible for tax credits as provided by this section.

4 (2) Beginning on August 28, 2018, any donation of cash or food made to a local soup
5 kitchen or local homeless shelter on or after January 1, 2018, unless such food is donated after the
6 food's expiration date, shall be eligible for a tax credit as provided under this section.

7 (3) Any taxpayer who makes a donation that is eligible for a tax credit under this section
8 shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax
9 imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the value of the
10 donations made to the extent such amounts that have been subtracted from federal adjusted gross
11 income or federal taxable income are added back in the determination of Missouri adjusted gross
12 income or Missouri taxable income before the credit can be claimed. Each taxpayer claiming a tax
13 credit under this section shall file an affidavit with the income tax return verifying the amount of
14 their contributions. The amount of the tax credit claimed shall not exceed the amount of the
15 taxpayer's state tax liability for the tax year that the credit is claimed and shall not exceed two
16 thousand five hundred dollars per taxpayer claiming the credit. Any amount of credit that the
17 taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be
18 carried forward to any of the taxpayer's three subsequent tax years. No tax credit granted under this
19 section shall be transferred, sold, or assigned. No taxpayer shall be eligible to receive a credit
20 pursuant to this section if such taxpayer employs persons who are not authorized to work in the
21 United States under federal law. No taxpayer shall be able to claim more than one credit under this
22 section for a single donation.

23 3. The cumulative amount of tax credits under this section which may be allocated to all
24 taxpayers contributing to a local food pantry, local soup kitchen, or local homeless shelter in any one
25 fiscal year shall not exceed ~~[one] three million [seven hundred fifty thousand]~~ dollars. The director
26 of revenue shall establish a procedure by which the cumulative amount of tax credits is apportioned
27 among all taxpayers claiming the credit by April fifteenth of the fiscal year in which the tax credit is
28 claimed. To the maximum extent possible, the director of revenue shall establish the procedure
29 described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits
30 possible up to the cumulative amount of tax credits available for the fiscal year.

31 4. Any local food pantry, local soup kitchen, or local homeless shelter may accept or reject
32 any donation of food made under this section for any reason. For purposes of this section, any
33 donations of food accepted by a local food pantry, local soup kitchen, or local homeless shelter shall
34 be valued at fair market value, or at wholesale value if the taxpayer making the donation of food is a
35 retail grocery store, food broker, wholesaler, or restaurant.

36 5. The department of revenue shall promulgate rules to implement the provisions of this
37 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
38 under the authority delegated in this section shall become effective only if it complies with and is
39 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and

chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2007, shall be invalid and void.

6. In the event a full or partial credit denial, due to the cumulative maximum amount of credits being redeemed for the fiscal year, causes an income-tax balance due to be owed to the state by the taxpayer, the taxpayer shall not be held liable for any addition to tax, penalty, or interest on that income-tax balance due, provided the balance is paid, or approved payment arrangements have been made, within sixty days from the issuance of the notice of the credit denial.

7. Under section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall be reauthorized as of August 28, [2018] 2025, and shall ~~[expire]~~ automatically sunset on December 31, [2026] 2031, unless reauthorized by an act of the general assembly; and

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

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

~~[(3)]~~ (4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires."; and"; and

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

THIS AMENDMENT AMENDS AMENDMENT 1412H02.07H.