

FIRST REGULAR SESSION

HOUSE BILL NO. 279

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PROUDIE.

1135H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 135.550, RSMo, and to enact in lieu thereof one new section relating to tax credits.

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

Section A. Section 135.550, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.550, to read as follows:

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

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

(2) "Rape crisis center", a community-based nonprofit rape crisis center, as defined in section 455.003, located in this state and that provides the twenty-four-hour core services of hospital advocacy and crisis hotline support to survivors of rape and sexual assault;

(3) "Shelter for victims of domestic violence", a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200 and which meets the requirements of section 455.220, or a nonprofit organization established and operating exclusively for the purpose of supporting a shelter for victims of domestic violence operated by the state or one of its political subdivisions;

(4) "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143;

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.

17 (5) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an
18 S corporation doing business in the state of Missouri and subject to the state income tax
19 imposed by the provisions of chapter 143, or a corporation subject to the annual corporation
20 franchise tax imposed by the provisions of chapter 147, including any charitable organization
21 which is exempt from federal income tax and whose Missouri unrelated business taxable
22 income, if any, would be subject to the state income tax imposed under chapter 143, or an
23 insurance company paying an annual tax on its gross premium receipts in this state, or other
24 financial institution paying taxes to the state of Missouri or any political subdivision of this
25 state pursuant to the provisions of chapter 148, or an express company which pays an annual
26 tax on its gross receipts in this state pursuant to chapter 153, or an individual subject to the
27 state income tax imposed by the provisions of chapter 143.

28 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
29 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a
30 shelter for victims of domestic violence or rape crisis center for all fiscal years ending on or
31 before June 30, 2022, and seventy percent of the amount such taxpayer contributed to a
32 shelter for victims of domestic violence or rape crisis center for all fiscal years beginning on
33 or after July 1, 2022.

34 3. The amount of ~~the~~ **any** tax credit claimed **under subsection 2, 9, or 10 of this**
35 **section** shall not exceed the amount of the taxpayer's state tax liability for the ~~taxable~~ **tax**
36 year that the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in
37 excess of fifty thousand dollars per ~~taxable~~ **tax** year. However, any tax credit that cannot be
38 claimed in the ~~taxable~~ **tax** year the contribution was made may be carried over only to the
39 next succeeding tax year. Tax credits issued pursuant to this section shall not be assigned,
40 transferred, or sold.

41 4. Except for any excess credit which is carried over pursuant to subsection 3 of this
42 section, a taxpayer shall not be allowed to claim a tax credit **under subsection 2 of this**
43 **section** unless the total amount of such taxpayer's contribution or contributions to a shelter or
44 shelters for victims of domestic violence or rape crisis center in such taxpayer's ~~taxable~~ **tax**
45 year has a value of at least one hundred dollars.

46 5. The director of the department of social services shall determine, at least annually,
47 which facilities in this state may be classified as shelters for victims of domestic violence and
48 rape crisis centers. The director of the department of social services may require of a facility
49 seeking to be classified as a shelter for victims of domestic violence or rape crisis center
50 whatever information is reasonably necessary to make such a determination. The director of
51 the department of social services shall classify a facility as a shelter for victims of domestic
52 violence or rape crisis center if such facility meets the definition set forth in subsection 1 of
53 this section.

54 6. The director of the department of social services shall establish a procedure by
55 which a taxpayer can determine if a facility has been classified as a shelter for victims of
56 domestic violence or rape crisis center, and by which such taxpayer can then contribute to
57 such shelter for victims of domestic violence or rape crisis center and claim **[a] the tax credit**
58 **authorized under subsection 2 of this section.** Shelters for victims of domestic violence
59 and rape crisis centers shall be permitted to decline a contribution from a taxpayer. The
60 cumulative amount of tax credits **authorized under subsection 2 of this section** which may
61 be claimed by all the taxpayers contributing to shelters for victims of domestic violence and
62 rape crisis centers in any one fiscal year shall not exceed two million dollars for all fiscal
63 years ending on or before June 30, 2022. For all fiscal years beginning on or after July 1,
64 2022, there shall be no limit imposed on the cumulative amount of tax credits that may be
65 claimed by all taxpayers contributing to shelters for victims of domestic violence and rape
66 crisis centers under the provisions of this section.

67 7. For all fiscal years ending on or before June 30, 2022, the director of the
68 department of social services shall establish a procedure by which, from the beginning of the
69 fiscal year until some point in time later in the fiscal year to be determined by the director of
70 the department of social services, the cumulative amount of tax credits **authorized under**
71 **subsection 2 of this section** are equally apportioned among all facilities classified as shelters
72 for victims of domestic violence and rape crisis centers. If a shelter for victims of domestic
73 violence or rape crisis center fails to use all, or some percentage to be determined by the
74 director of the department of social services, of its apportioned tax credits during this
75 predetermined period of time, the director of the department of social services may
76 reapportion these unused tax credits to those shelters for victims of domestic violence and
77 rape crisis centers that have used all, or some percentage to be determined by the director of
78 the department of social services, of their apportioned tax credits during this predetermined
79 period of time. The director of the department of social services may establish more than one
80 period of time and reapportion more than once during each fiscal year. To the maximum
81 extent possible, the director of the department of social services shall establish the procedure
82 described in this subsection in such a manner as to ensure that taxpayers can claim all the tax
83 credits possible up to the cumulative amount of tax credits available for the fiscal year.

84 8. **Except as otherwise provided, the provisions of this section shall become**
85 **effective January 1, 2000, and shall apply to all tax years after December 31, 1999.**

86 9. **For all tax years beginning on or after January 1, 2026, in addition to all other**
87 **tax credits authorized under this section, a taxpayer shall be allowed to claim a credit**
88 **against the taxpayer's state tax liability in an amount equal to one thousand dollars if**
89 **such taxpayer has converted abandoned property, as that term is defined under section**

90 **447.700, into an operational shelter for victims of domestic violence in the tax year for**
91 **which the credit is sought.**

92 **10. For all tax years beginning on or after January 1, 2026, in addition to all**
93 **other tax credits authorized under this section, a taxpayer shall be allowed to claim a**
94 **credit against the taxpayer's state tax liability in an amount equal to five hundred**
95 **dollars if the taxpayer has rented residential real estate to a victim of domestic violence,**
96 **as that term is defined under section 455.010, in the tax year for which the credit is**
97 **sought.**

98 **11. The department of social services and the department of revenue may jointly**
99 **promulgate all necessary rules and regulations for the administration of subsections 9**
100 **and 10 of this section. Any rule or portion of a rule, as that term is defined in section**
101 **536.010, that is created under the authority delegated in this section shall become**
102 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**
103 **if applicable, section 536.028. This section and chapter 536 are nonseverable and if any**
104 **of the powers vested with the general assembly pursuant to chapter 536 to review, to**
105 **delay the effective date, or to disapprove and annul a rule are subsequently held**
106 **unconstitutional, then the grant of rulemaking authority and any rule proposed or**
107 **adopted after August 28, 2025, shall be invalid and void.**

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