

FIRST REGULAR SESSION

HOUSE BILL NO. 1358

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LAUBINGER.

2921H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 135.341, 136.055, 334.950, 491.075, and 492.304, RSMo, and to enact in lieu thereof five new sections relating to child protection.

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

Section A. Sections 135.341, 136.055, 334.950, 491.075, and 492.304, RSMo, are
2 repealed and five new sections enacted in lieu thereof, to be known as sections 135.341,
3 136.055, 334.950, 491.075, and 492.304, 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;

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 (6) "Director", the director of the department of revenue;
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 not to exceed 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 **but beginning on or after January 1, 2025, the tax credit issued shall not exceed**
28 **fifty thousand dollars** and shall be applied to taxes due under chapter 143, excluding
29 sections 143.191 to 143.265. **For all tax years beginning on or after January 1, 2025, a**
30 **taxpayer shall not be allowed to claim a tax credit pursuant to this section in excess of**
31 **fifty thousand dollars in any tax year.** A contribution verification shall be issued to the
32 taxpayer by the agency receiving the contribution. Such contribution verification shall
33 include the taxpayer's name, Social Security number, amount of tax credit, amount of
34 contribution, the name and address of the agency receiving the credit, and the date the
35 contribution was made. The tax credit provided under this subsection shall be initially filed
36 for the year in which the verified contribution is made.

37 3. The cumulative amount of the tax credits redeemed shall not exceed one million
38 dollars for all fiscal years ending on or before June 30, 2019~~[-and]~~; one million five hundred
39 thousand dollars for all fiscal years beginning on or after July 1, 2019, **and ending on or**
40 **before June 30, 2025; and two million five hundred thousand dollars for all fiscal years**
41 **beginning on or after July 1, 2025.** The amount available shall be equally divided among
42 the three qualified agencies: CASA, child advocacy centers, or crisis care centers, to be used
43 towards tax credits issued. In the event tax credits claimed under one agency do not total the
44 allocated amount for that agency, the unused portion for that agency will be made available to
45 the remaining agencies equally. In the event the total amount of tax credits claimed for any
46 one agency exceeds the amount available for that agency, the amount redeemed shall and will
47 be apportioned equally to all eligible taxpayers claiming the credit under that agency.

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

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

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

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

61 7. ~~[(1)]~~ In the event a **full or partial** credit denial, due to ~~[lack of available funds]~~ **the**
62 **cumulative maximum amount of credits being redeemed for the fiscal year**, causes ~~[a~~
63 ~~balance due notice]~~ **an income tax balance due** to be ~~[generated by the department of~~
64 ~~revenue, or any other redeeming agency]~~ **owed to the state by the taxpayer**, the taxpayer
65 ~~[will]~~ **shall** not be held liable for any **addition to tax**, penalty, or interest **on that income tax**
66 **balance due**, provided the balance is paid, or approved payment arrangements have been
67 made, within sixty days from the **issuance of** notice of **credit** denial.

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

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

79 9. ~~[Pursuant to section 23.253, of the Missouri sunset act:~~

80 ~~(1) The program authorized under this section shall be reauthorized as of December~~
81 ~~31, 2019, and shall expire on December 31, 2025, unless reauthorized by the general~~
82 ~~assembly; and~~

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

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

88 **The provisions of section 23.253 shall not apply to this section.**

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

136.055. 1. **Except as provided in subsection 8 of this section,** any person who is
2 selected or appointed by the state director of revenue as provided in subsection 2 of this
3 section to act as an agent of the department of revenue, whose duties shall be the processing
4 of motor vehicle title and registration transactions and the collection of sales and use taxes
5 when required under sections 144.070 and 144.440, and who receives no salary from the
6 department of revenue, shall be authorized to collect from the party requiring such services
7 additional fees as compensation in full and for all services rendered on the following basis:
8 (1) For each motor vehicle or trailer registration issued, renewed or transferred, six
9 dollars and twelve dollars for those licenses sold or biennially renewed pursuant to section
10 301.147;
11 (2) For each application or transfer of title, six dollars;
12 (3) For each instruction permit, nondriver license, chauffeur's, operator's or driver's
13 license issued for a period of three years or less, six dollars and twelve dollars for licenses or
14 instruction permits issued or renewed for a period exceeding three years;
15 (4) For each notice of lien processed, six dollars;
16 (5) Notary fee or electronic transmission per processing, two dollars.
17 2. The director of revenue shall award fee office contracts under this section through
18 a competitive bidding process. The competitive bidding process shall give priority to
19 organizations and entities that are exempt from taxation under Section 501(c)(3), 501(c)(6), or
20 501(c)(4), except those civic organizations that would be considered action organizations
21 under 26 C.F.R. Section 1.501 (c)(3)-1(c)(3), of the Internal Revenue Code of 1986, as
22 amended, with special consideration given to those organizations and entities that reinvest a
23 minimum of seventy-five percent of the net proceeds to charitable organizations in Missouri,
24 and political subdivisions, including but not limited to, municipalities, counties, and fire
25 protection districts. The director of the department of revenue may promulgate rules and
26 regulations necessary to carry out the provisions of this subsection. Any rule or portion of a
27 rule, as that term is defined in section 536.010, that is created under the authority delegated in
28 this subsection shall become effective only if it complies with and is subject to all of the
29 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536
30 are nonseverable and if any of the powers vested with the general assembly pursuant to
31 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
32 subsequently held unconstitutional, then the grant of rulemaking authority and any rule
33 proposed or adopted after August 28, 2009, shall be invalid and void.
34 3. All fees collected by a tax-exempt organization may be retained and used by the
35 organization.

36 4. All fees charged shall not exceed those in this section. The fees imposed by this
37 section shall be collected by all permanent offices and all full-time or temporary offices
38 maintained by the department of revenue.

39 5. Any person acting as agent of the department of revenue for the sale and issuance
40 of registrations, licenses, and other documents related to motor vehicles shall have an
41 insurable interest in all license plates, licenses, tabs, forms and other documents held on
42 behalf of the department.

43 6. The fees authorized by this section shall not be collected by motor vehicle dealers
44 acting as agents of the department of revenue under section 32.095 or those motor vehicle
45 dealers authorized to collect and remit sales tax under subsection 10 of section 144.070.

46 7. Notwithstanding any other provision of law to the contrary, the state auditor may
47 audit all records maintained and established by the fee office in the same manner as the
48 auditor may audit any agency of the state, and the department shall ensure that this audit
49 requirement is a necessary condition for the award of all fee office contracts. No confidential
50 records shall be divulged in such a way to reveal personally identifiable information.

51 **8. The fees described in subsection 1 of this section shall not be collected from**
52 **any person who qualifies as a homeless child or homeless youth, as defined in subsection**
53 **1 of section 167.020, or as an unaccompanied youth as defined in 42 U.S.C. Section**
54 **11434a(6). Such person's status as a homeless child or youth or unaccompanied youth**
55 **shall be verified by a letter signed by one of the following persons:**

56 (1) **A director or designee of a governmental or nonprofit agency that receives**
57 **public or private funding to provide services to homeless persons;**

58 (2) **A local education agency liaison for homeless children and youth designated**
59 **under 42 U.S.C. Section 11432(g)(1)(J)(ii), or a school social worker or counselor; or**

60 (3) **A licensed attorney representing the minor in any legal matter.**

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

2 (1) "Child abuse medical resource centers", medical institutions affiliated with
3 accredited children's hospitals or recognized institutions of higher education with accredited
4 medical school programs that provide training, support, mentoring, and peer review to SAFE
5 CARE providers in Missouri;

6 (2) "SAFE CARE provider", a physician, advanced practice nurse, or physician's
7 assistant licensed in this state who provides medical diagnosis and treatment to children
8 suspected of being victims of abuse and who receives:

9 (a) Missouri-based initial intensive training regarding child maltreatment from the
10 SAFE CARE network;

11 (b) Ongoing update training on child maltreatment from the SAFE CARE network;

12 (c) Peer review and new provider mentoring regarding the forensic evaluation of
13 children suspected of being victims of abuse from the SAFE CARE network;

14 (3) "Sexual assault forensic examination child abuse resource education network" or
15 "SAFE CARE network", a network of SAFE CARE providers and child abuse medical
16 resource centers that collaborate to provide forensic evaluations, medical training, support,
17 mentoring, and peer review for SAFE CARE providers for the medical evaluation of child
18 abuse victims in this state to improve outcomes for children who are victims of or at risk for
19 child maltreatment by enhancing the skills and role of the medical provider in a
20 multidisciplinary context.

21 2. Child abuse medical resource centers may collaborate directly or through the use of
22 technology with SAFE CARE providers to promote improved services to children who are
23 suspected victims of abuse that will need to have a forensic medical evaluation conducted by
24 providing specialized training for forensic medical evaluations for children conducted in a
25 hospital, child advocacy center, or by a private health care professional without the need for a
26 collaborative agreement between the child abuse medical resource center and a SAFE CARE
27 provider.

28 3. SAFE CARE providers who are a part of the SAFE CARE network in Missouri
29 may collaborate directly or through the use of technology with other SAFE CARE providers
30 and child abuse medical resource centers to promote improved services to children who are
31 suspected victims of abuse that will need to have a forensic medical evaluation conducted by
32 providing specialized training for forensic medical evaluations for children conducted in a
33 hospital, child advocacy center, or by a private health care professional without the need for a
34 collaborative agreement between the child abuse medical resource center and a SAFE CARE
35 provider.

36 4. The SAFE CARE network shall develop recommendations concerning medically
37 based screening processes and forensic evidence collection for children who may be in need
38 of an emergency examination following an alleged sexual assault. Such recommendations
39 shall be provided to the SAFE CARE providers, child advocacy centers, hospitals and
40 licensed practitioners that provide emergency examinations for children suspected of being
41 victims of abuse.

42 5. The department of public safety shall establish rules and make payments to SAFE
43 CARE providers, out of appropriations made for that purpose, who provide forensic
44 examinations of persons under eighteen years of age who are alleged victims of physical
45 abuse.

46 6. The department shall establish maximum reimbursement rates for charges
47 submitted under this section, which shall reflect the reasonable cost of providing the forensic
48 exam.

49 7. The department shall only reimburse providers for forensic evaluations and case
50 reviews. The department shall not reimburse providers for medical procedures, facility fees,
51 supplies or laboratory/radiology tests.

52 8. In order for the department to provide reimbursement, the child shall be the subject
53 of a child abuse investigation or reported to the children's division as a result of the
54 examination.

55 9. A minor may consent to examination under this section. Such consent is not subject
56 to disaffirmance because of the individual's status as a minor, and the consent of a parent or
57 guardian of the minor is not required for such examination.

58 **10. The requirements for collaborative practice arrangements for advanced**
59 **practice registered nurses under section 334.104 and physician assistants under section**
60 **334.735 shall be deemed satisfied by the peer review and mentoring relationship**
61 **described in this section for those advanced practice registered nurses and physician**
62 **assistants who only provide the services of a SAFE CARE provider under this section at**
63 **a regional child assessment center listed in section 210.001.**

491.075. 1. A statement made by a child under the age of [~~fourteen~~] **eighteen**, or a
2 vulnerable person, relating to an offense under chapter 565, 566, 568 or 573, performed by
3 another, not otherwise admissible by statute or court rule, is admissible in evidence in
4 criminal proceedings in the courts of this state as substantive evidence to prove the truth of
5 the matter asserted if:

6 (1) The court finds, in a hearing conducted outside the presence of the jury that the
7 time, content and circumstances of the statement provide sufficient indicia of reliability; and

8 (2) (a) The child or vulnerable person testifies at the proceedings; or

9 (b) The child or vulnerable person is unavailable as a witness; or

10 (c) The child or vulnerable person is otherwise physically available as a witness but
11 the court finds that the significant emotional or psychological trauma which would result
12 from testifying in the personal presence of the defendant makes the child or vulnerable person
13 unavailable as a witness at the time of the criminal proceeding.

14 2. Notwithstanding subsection 1 of this section or any provision of law or rule of
15 evidence requiring corroboration of statements, admissions or confessions of the defendant,
16 and notwithstanding any prohibition of hearsay evidence, a statement by a child when under
17 the age of [~~fourteen~~] **eighteen**, or a vulnerable person, who is alleged to be victim of an
18 offense under chapter 565, 566, 568 or 573 is sufficient corroboration of a statement,
19 admission or confession regardless of whether or not the child or vulnerable person is
20 available to testify regarding the offense.

21 3. A statement may not be admitted under this section unless the prosecuting attorney
22 makes known to the accused or the accused's counsel his or her intention to offer the

23 statement and the particulars of the statement sufficiently in advance of the proceedings to
24 provide the accused or the accused's counsel with a fair opportunity to prepare to meet the
25 statement.

26 4. Nothing in this section shall be construed to limit the admissibility of statements,
27 admissions or confessions otherwise admissible by law.

28 5. For the purposes of this section, "vulnerable person" shall mean a person who, as a
29 result of an inadequately developed or impaired intelligence or a psychiatric disorder that
30 materially affects ability to function, lacks the mental capacity to consent, or whose
31 developmental level does not exceed that of an ordinary child of fourteen years of age.

492.304. 1. In addition to the admissibility of a statement under the provisions of
2 section 492.303, the visual and aural recording of a verbal or nonverbal statement of a child
3 when under the age of ~~fourteen who is alleged to be a victim of~~ **eighteen, relating to** an
4 offense under the provisions of chapter 565, 566 ~~[or]~~, 568, **or 573, if performed by another,**
5 is admissible into evidence if:

6 (1) No attorney for either party was present when the statement was made; except
7 that, for any statement taken at a state-funded child assessment center as provided for in
8 subsection 2 of section 210.001, an attorney representing the state of Missouri in a criminal
9 investigation may, as a member of a multidisciplinary investigation team, observe the taking
10 of such statement, but such attorney shall not be present in the room where the interview is
11 being conducted;

12 (2) The recording is both visual and aural and is recorded on film or videotape or by
13 other electronic means;

14 (3) The recording equipment was capable of making an accurate recording, the
15 operator of the equipment was competent, and the recording is accurate and has not been
16 altered;

17 (4) The statement was not made in response to questioning calculated to lead the child
18 to make a particular statement or to act in a particular way;

19 (5) Every voice on the recording is identified;

20 (6) The person conducting the interview of the child in the recording is present at the
21 proceeding and available to testify or be cross-examined by either party; and

22 (7) The defendant or the attorney for the defendant is afforded an opportunity to view
23 the recording before it is offered into evidence.

24 2. If the child does not testify at the proceeding, the visual and aural recording of a
25 verbal or nonverbal statement of the child shall not be admissible under this section unless the
26 recording qualifies for admission under section 491.075.

27 3. If the visual and aural recording of a verbal or nonverbal statement of a child is
28 admissible under this section and the child testifies at the proceeding, it shall be admissible in

29 addition to the testimony of the child at the proceeding whether or not it repeats or duplicates
30 the child's testimony.

31 4. As used in this section, a nonverbal statement shall be defined as any
32 demonstration of the child by his or her actions, facial expressions, demonstrations with a doll
33 or other visual aid whether or not this demonstration is accompanied by words.

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