

SECOND REGULAR SESSION  
[P E R F E C T E D]  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 614**  
93RD GENERAL ASSEMBLY

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Reported from the Committee on Ways and Means, February 9, 2006, with recommendation that the Senate Committee Substitute do pass.

Senate Committee Substitute for Senate Bill No. 614, adopted February 15, 2006.

Taken up for Perfection February 15, 2006. Bill declared Perfected and Ordered Printed, as amended.

TERRY L. SPIELER, Secretary.

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**AN ACT**

To amend chapter 135, RSMo, by adding thereto one new section relating to residential treatment agency tax credits.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new  
2 section, to be known as section 135.1142, to read as follows:

**135.1142. 1. This act shall be known and may be cited as the  
2 "Residential Treatment Agency Tax Credit Act".**

**3 2. As used in this section, the following terms mean:**

**4 (1) "Certificate", a tax credit certificate issued under the  
5 provisions of this section;**

**6 (2) "Department", the Missouri department of social services;**

**7 (3) "Taxpayer", a person, firm, a partner in a firm, corporation,  
8 or a shareholder in an S corporation doing business in the state of  
9 Missouri and subject to the state income tax imposed by the provisions  
10 of chapter 143, RSMo, or a corporation subject to the annual  
11 corporation franchise tax imposed by the provisions of chapter 147,  
12 RSMo, or an insurance company paying an annual tax on its gross  
13 premium receipts in this state, or other financial institution paying  
14 taxes to the state of Missouri or any political subdivision of this state  
15 under the provisions of chapter 148, RSMo, or an individual subject to  
16 the state income tax imposed by the provisions of chapter 143, RSMo;**

17           **(4) "Qualifying residential treatment agency" or "agency", a**  
18 **residential treatment agency that is licensed under section 210.484,**  
19 **RSMo, and is under contract with the Missouri department of social**  
20 **services to provide treatment services.**

21           **3. An individual who makes a monetary donation to a qualifying**  
22 **residential treatment agency may receive credit against taxes owed**  
23 **under chapters 143, 147, or 148, RSMo, equal to fifty percent of the**  
24 **amount of the donation, subject to the conditions and limitations of**  
25 **subsection 4 of this section.**

26           **4. The department shall authorize the issuance of residential**  
27 **treatment agency tax credits. Application for a tax credit shall be made**  
28 **to the department. Only a qualifying residential treatment agency may**  
29 **submit an application for the tax credit on behalf of individuals making**  
30 **monetary donations to the agency. Agencies may apply for tax credits**  
31 **in an aggregate amount that does not exceed forty percent of the**  
32 **payments made by the department to the agency in the preceding**  
33 **twelve months. A certificate shall be issued to the individual by the**  
34 **department after the department has verified that the agency has**  
35 **submitted the following items accurately and completely:**

36           **(1) A valid application in the form and format required by the**  
37 **department;**

38           **(2) A statement attesting to the donation received, which shall**  
39 **include the name and taxpayer identification number of the individual**  
40 **making the donation, the amount of the donation, and the date the**  
41 **donation was received by the agency; and**

42           **(3) Payment from the agency equal to the value of the tax credit**  
43 **for which application is made.**

44           **5. For tax years beginning on or after January 1, 2007, the tax**  
45 **credits under this subsection or subsection 4 of this section may be**  
46 **used to satisfy taxes owed under chapters 143, 147, and 148, RSMo,**  
47 **excluding sections 143.191 to 143.265, RSMo, in the tax year the credit**  
48 **is certified or that was owed during the previous three years. Any**  
49 **unused portion of the tax credit authorized under this section may be**  
50 **carried forward for up to four years.**

51           **6. Certificates issued in accordance with this section may be**  
52 **transferred, sold, or assigned by notarized endorsement, which names**  
53 **the transferee.**

54           7. The department of social services shall promulgate such rules  
55 and regulations as are necessary to implement the provisions of this  
56 section. Any rule or portion of a rule, as that term is defined in section  
57 536.010, RSMo, that is created under the authority delegated in this  
58 section shall become effective only if it complies with and is subject to  
59 all of the provisions of chapter 536, RSMo, and, if applicable, section  
60 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable  
61 and if any of the powers vested with the general assembly pursuant to  
62 chapter 536, RSMo, to review, to delay the effective date, or to  
63 disapprove and annul a rule are subsequently held unconstitutional,  
64 then the grant of rulemaking authority and any rule proposed or  
65 adopted after August 28, 2006, shall be invalid and void.

66           8. In accordance with the provisions of sections 23.250 to 23.298,  
67 RSMo:

68           (1) Any new program authorized under the provisions of this  
69 section shall automatically sunset six years after the effective date of  
70 this section; and

71           (2) This section shall terminate on September 1 of the year  
72 following the year in which this program is sunset, and the revisor of  
73 statutes shall designate such sections and this section in a revision bill  
74 for repeal.

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