

SENATE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
HOUSE COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 430

AN ACT

To repeal sections 135.325, 135.326, 135.327, 135.335, 135.550, 135.600, 135.800, and 191.975, RSMo, and to enact in lieu thereof eight new sections relating to benevolent tax credits.

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

Section A. Sections 135.325, 135.326, 135.327, 135.335, 2 135.550, 135.600, 135.800, and 191.975, RSMo, are repealed and 3 eight new sections enacted in lieu thereof, to be known as 4 sections 135.325, 135.326, 135.327, 135.335, 135.550, 135.600, 5 135.800, and 191.975, to read as follows:

135.325. Sections 135.325 to 135.339 shall be known 2 and may be cited as the "[Special Needs] Adoption Tax Credit 3 Act".

135.326. As used in sections 135.325 to 135.339, the 2 following terms shall mean:

- 3 (1) "Business entity", person, firm, a partner in a 4 firm, corporation or a shareholder in an S corporation doing 5 business in the state of Missouri and subject to the state 6 income tax imposed by the provisions of chapter 143, or a 7 corporation subject to the annual corporation franchise tax 8 imposed by the provisions of chapter 147, or an insurance 9 company paying an annual tax on its gross premium receipts 10 in this state, or other financial institution paying taxes 11 to the state of Missouri or any political subdivision of

12 this state under the provisions of chapter 148, or an  
13 express company which pays an annual tax on its gross  
14 receipts in this state pursuant to chapter 153;

15 (2) "Child", any individual who:

16 (a) Has not attained an age of at least eighteen years;

17 or

18 (b) Is eighteen years of age or older but is physically  
19 or mentally incapable of caring for himself or herself;

20 ~~[(2)]~~ (3) "[Handicap] Disability", a mental, physical,  
21 or emotional impairment that substantially limits one or  
22 more major life activities, whether the impairment is  
23 congenital or acquired by accident, injury or disease, and  
24 where the impairment is verified by medical findings;

25 ~~[(3)]~~ (4) "Nonrecurring adoption expenses", reasonable  
26 and necessary adoption fees, court costs, attorney fees, and  
27 other expenses which are directly related to the legal  
28 adoption of a [special needs] child and which are not  
29 incurred in violation of federal, state, or local law;

30 ~~[(4)]~~ (5) "Special needs child", a child for whom it  
31 has been determined by the children's division, or by a  
32 child-placing agency licensed by the state, or by a court of  
33 competent jurisdiction to be a child:

34 (a) That cannot or should not be returned to the home  
35 of his or her parents; and

36 (b) Who has a specific factor or condition such as  
37 [ethnic background,] age, membership in a [minority or]  
38 sibling group, medical condition or diagnosis, or [handicap]  
39 disability because of which it is reasonable to conclude  
40 that such child cannot be easily placed with adoptive  
41 parents;

42 ~~[(5)]~~ (6) "State tax liability", any liability  
43 incurred by a taxpayer under the provisions of chapter 143,  
44 chapter 147, chapter 148, and chapter 153, exclusive of the

45 provisions relating to the withholding of tax as provided  
46 for in sections 143.191 to 143.265 and related provisions.

135.327. 1. Any person residing in this state who  
2 legally adopts a special needs child on or after January 1,  
3 1988, and before January 1, 2000, shall be eligible to  
4 receive a tax credit of up to ten thousand dollars for  
5 nonrecurring adoption expenses for each child adopted that  
6 may be applied to taxes due under chapter 143. Any business  
7 entity providing funds to an employee to enable that  
8 employee to legally adopt a special needs child shall be  
9 eligible to receive a tax credit of up to ten thousand  
10 dollars for nonrecurring adoption expenses for each child  
11 adopted that may be applied to taxes due under such business  
12 entity's state tax liability, except that only one ten  
13 thousand dollar credit is available for each special needs  
14 child that is adopted.

15 2. Any person residing in this state who proceeds in  
16 good faith with the adoption of a special needs child on or  
17 after January 1, 2000, and before January 1, 2022, shall be  
18 eligible to receive a tax credit of up to ten thousand  
19 dollars for nonrecurring adoption expenses for each child  
20 that may be applied to taxes due under chapter 143;  
21 provided, however, that beginning on March 29, 2013, the tax  
22 credits shall only be allocated for the adoption of special  
23 needs children who are residents or wards of residents of  
24 this state at the time the adoption is initiated. Any  
25 business entity providing funds to an employee to enable  
26 that employee to proceed in good faith with the adoption of  
27 a special needs child shall be eligible to receive a tax  
28 credit of up to ten thousand dollars for nonrecurring  
29 adoption expenses for each child that may be applied to  
30 taxes due under such business entity's state tax liability,

31 except that only one ten thousand dollar credit is available  
32 for each special needs child that is adopted.

33 3. Any person residing in this state who proceeds in  
34 good faith with the adoption of a child on or after January  
35 1, 2022, regardless of whether such child is a special needs  
36 child, shall be eligible to receive a tax credit of up to  
37 ten thousand dollars for nonrecurring adoption expenses for  
38 each child that may be applied to taxes due under chapter  
39 143. The tax credit shall be allowed regardless of whether  
40 the child adopted is a resident or ward of a resident of  
41 this state at the time the adoption is initiated; however,  
42 priority shall be given to applications to claim the tax  
43 credit for special needs children who are residents or wards  
44 of residents of this state at the time the adoption is  
45 initiated. Any business entity providing funds to an  
46 employee to enable that employee to proceed in good faith  
47 with the adoption of a child shall be eligible to receive a  
48 tax credit of up to ten thousand dollars for nonrecurring  
49 adoption expenses for each child that may be applied to  
50 taxes due under such business entity's state tax liability;  
51 except that, only one credit, up to ten thousand dollars,  
52 shall be available for each child who is adopted.

53 4. Individuals and business entities may claim a tax  
54 credit for their total nonrecurring adoption expenses in  
55 each year that the expenses are incurred. A claim for fifty  
56 percent of the credit shall be allowed when the child is  
57 placed in the home. A claim for the remaining fifty percent  
58 shall be allowed when the adoption is final. The total of  
59 these tax credits shall not exceed the maximum limit of ten  
60 thousand dollars per child. The cumulative amount of tax  
61 credits which may be claimed by taxpayers claiming the  
62 credit for nonrecurring adoption expenses in any one fiscal  
63 year prior to July 1, 2004, shall not exceed two million

64 dollars. The cumulative amount of tax credits that may be  
65 claimed by taxpayers claiming the credit for nonrecurring  
66 adoption expenses shall not be more than two million dollars  
67 but may be increased by appropriation in any fiscal year  
68 beginning on or after July 1, 2004, and ending on or before  
69 June 30, 2021. The cumulative amount of tax credits that may  
70 be claimed by taxpayers claiming the credit for nonrecurring  
71 adoption expenses shall not exceed six million dollars in  
72 any fiscal year beginning on or after July 1, 2021. For all  
73 fiscal years beginning on or after July 1, 2006,  
74 applications to claim the adoption tax credit [for special  
75 needs children who are residents or wards of residents of  
76 this state at the time the adoption is initiated] shall be  
77 filed between July first and April fifteenth of each fiscal  
78 year.

79 [4.] 5. Notwithstanding any provision of law to the  
80 contrary, any individual or business entity may assign,  
81 transfer or sell tax credits allowed in this section. Any  
82 sale of tax credits claimed pursuant to this section shall  
83 be at a discount rate of seventy-five percent or greater of  
84 the amount sold.

135.335. In the year of adoption and in any year  
2 thereafter in which the credit is carried forward pursuant  
3 to section 135.333, the credit shall be reduced by an amount  
4 equal to the state's cost of providing care, treatment,  
5 maintenance and services when:

6 (1) The [special needs] child is placed, with no  
7 intent to return to the adoptive home, in foster care or  
8 residential treatment licensed or operated by the children's  
9 division, the division of youth services or the department  
10 of mental health; or

11 (2) A juvenile court temporarily or finally relieves  
12 the adoptive parents of custody of the [special needs] child.

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

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

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

10 (3) "Shelter for victims of domestic violence", a  
11 facility located in this state which meets the definition of  
12 a shelter for victims of domestic violence pursuant to  
13 section 455.200 and which meets the requirements of section  
14 455.220, or a nonprofit organization established and  
15 operating exclusively for the purpose of supporting a  
16 shelter for victims of domestic violence operated by the  
17 state or one of its political subdivisions;

18 [(3)] (4) "State tax liability", in the case of a  
19 business taxpayer, any liability incurred by such taxpayer  
20 pursuant to the provisions of chapter 143, chapter 147,  
21 chapter 148, and chapter 153, exclusive of the provisions  
22 relating to the withholding of tax as provided for in  
23 sections 143.191 to 143.265 and related provisions, and in  
24 the case of an individual taxpayer, any liability incurred  
25 by such taxpayer pursuant to the provisions of chapter 143;

26 [(4)] (5) "Taxpayer", a person, firm, a partner in a  
27 firm, corporation or a shareholder in an S corporation doing  
28 business in the state of Missouri and subject to the state  
29 income tax imposed by the provisions of chapter 143, or a  
30 corporation subject to the annual corporation franchise tax  
31 imposed by the provisions of chapter 147, including any  
32 charitable organization which is exempt from federal income  
33 tax and whose Missouri unrelated business taxable income, if

34 any, would be subject to the state income tax imposed under  
35 chapter 143, or an insurance company paying an annual tax on  
36 its gross premium receipts in this state, or other financial  
37 institution paying taxes to the state of Missouri or any  
38 political subdivision of this state pursuant to the  
39 provisions of chapter 148, or an express company which pays  
40 an annual tax on its gross receipts in this state pursuant  
41 to chapter 153, or an individual subject to the state income  
42 tax imposed by the provisions of chapter 143.

43 2. A taxpayer shall be allowed to claim a tax credit  
44 against the taxpayer's state tax liability, in an amount  
45 equal to fifty percent of the amount such taxpayer  
46 contributed to a shelter for victims of domestic violence or  
47 rape crisis center for all fiscal years ending on or before  
48 June 30, 2022, and seventy percent of the amount such  
49 taxpayer contributed to a shelter for victims of domestic  
50 violence or rape crisis center for all fiscal years  
51 beginning on or after July 1, 2022.

52 3. The amount of the tax credit claimed shall not  
53 exceed the amount of the taxpayer's state tax liability for  
54 the taxable year that the credit is claimed, and such  
55 taxpayer shall not be allowed to claim a tax credit in  
56 excess of fifty thousand dollars per taxable year. However,  
57 any tax credit that cannot be claimed in the taxable year  
58 the contribution was made may be carried over only to the  
59 next [four] succeeding [taxable years until the full credit  
60 has been claimed] tax year. Tax credits issued pursuant to  
61 this section shall not be assigned, transferred, or sold.

62 4. Except for any excess credit which is carried over  
63 pursuant to subsection 3 of this section, a taxpayer shall  
64 not be allowed to claim a tax credit unless the total amount  
65 of such taxpayer's contribution or contributions to a  
66 shelter or shelters for victims of domestic violence or rape

67 crisis center in such taxpayer's taxable year has a value of  
68 at least one hundred dollars.

69 5. The director of the department of social services  
70 shall determine, at least annually, which facilities in this  
71 state may be classified as shelters for victims of domestic  
72 violence and rape crisis centers. The director of the  
73 department of social services may require of a facility  
74 seeking to be classified as a shelter for victims of  
75 domestic violence or rape crisis center whatever information  
76 is reasonably necessary to make such a determination. The  
77 director of the department of social services shall classify  
78 a facility as a shelter for victims of domestic violence or  
79 rape crisis center if such facility meets the definition set  
80 forth in subsection 1 of this section.

81 6. The director of the department of social services  
82 shall establish a procedure by which a taxpayer can  
83 determine if a facility has been classified as a shelter for  
84 victims of domestic violence or rape crisis center, and by  
85 which such taxpayer can then contribute to such shelter for  
86 victims of domestic violence or rape crisis center and claim  
87 a tax credit. Shelters for victims of domestic violence and  
88 rape crisis centers shall be permitted to decline a  
89 contribution from a taxpayer. The cumulative amount of tax  
90 credits which may be claimed by all the taxpayers  
91 contributing to shelters for victims of domestic violence  
92 and rape crisis centers in any one fiscal year shall not  
93 exceed two million dollars for all fiscal years ending on or  
94 before June 30, 2022. For all fiscal years beginning on or  
95 after July 1, 2022, there shall be no limit imposed on the  
96 cumulative amount of tax credits that may be claimed by all  
97 taxpayers contributing to shelters for victims of domestic  
98 violence and rape crisis centers under the provisions of  
99 this section.



100           7. For all fiscal years ending on or before June 30,  
101 2022, the director of the department of social services  
102 shall establish a procedure by which, from the beginning of  
103 the fiscal year until some point in time later in the fiscal  
104 year to be determined by the director of the department of  
105 social services, the cumulative amount of tax credits are  
106 equally apportioned among all facilities classified as  
107 shelters for victims of domestic violence and rape crisis  
108 centers. If a shelter for victims of domestic violence or  
109 rape crisis center fails to use all, or some percentage to  
110 be determined by the director of the department of social  
111 services, of its apportioned tax credits during this  
112 predetermined period of time, the director of the department  
113 of social services may reapportion these unused tax credits  
114 to those shelters for victims of domestic violence and rape  
115 crisis centers that have used all, or some percentage to be  
116 determined by the director of the department of social  
117 services, of their apportioned tax credits during this  
118 predetermined period of time. The director of the  
119 department of social services may establish more than one  
120 period of time and reapportion more than once during each  
121 fiscal year. To the maximum extent possible, the director  
122 of the department of social services shall establish the  
123 procedure described in this subsection in such a manner as  
124 to ensure that taxpayers can claim all the tax credits  
125 possible up to the cumulative amount of tax credits  
126 available for the fiscal year.

127           8. This section shall become effective January 1,  
128 2000, and shall apply to all tax years after December 31,  
129 1999.

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

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

5           (2) "Maternity home", a residential facility located  
6 in this state:

7           (a) Established for the purpose of providing housing  
8 and assistance to pregnant women who are carrying their  
9 pregnancies to term;

10           (b) That does not perform, induce, or refer for  
11 abortions and that does not hold itself out as performing,  
12 inducing, or referring for abortions;

13           (c) That provides services at no cost to clients; and

14           (d) That is exempt from income taxation under the  
15 United States Internal Revenue Code;

16           (3) "State tax liability", in the case of a business  
17 taxpayer, any liability incurred by such taxpayer pursuant  
18 to the provisions of chapter 143, chapter 147, chapter 148,  
19 and chapter 153, exclusive of the provisions relating to the  
20 withholding of tax as provided for in sections 143.191 to  
21 143.265, and related provisions, and in the case of an  
22 individual taxpayer, any liability incurred by such taxpayer  
23 pursuant to the provisions of chapter 143;

24           (4) "Taxpayer", a person, firm, a partner in a firm,  
25 corporation or a shareholder in an S corporation doing  
26 business in the state of Missouri and subject to the state  
27 income tax imposed by the provisions of chapter 143,  
28 including any charitable organization which is exempt from  
29 federal income tax and whose Missouri unrelated business  
30 taxable income, if any, would be subject to the state income  
31 tax imposed under chapter 143, or a corporation subject to  
32 the annual corporation franchise tax imposed by the  
33 provisions of chapter 147, or an insurance company paying an  
34 annual tax on its gross premium receipts in this state, or  
35 other financial institution paying taxes to the state of

36 Missouri or any political subdivision of this state pursuant  
37 to the provisions of chapter 148, or an express company  
38 which pays an annual tax on its gross receipts in this state  
39 pursuant to chapter 153, or an individual subject to the  
40 state income tax imposed by the provisions of chapter 143.

41 2. A taxpayer shall be allowed to claim a tax credit  
42 against the taxpayer's state tax liability, in an amount  
43 equal to fifty percent of the amount such taxpayer  
44 contributed to a maternity home for all fiscal years ending  
45 on or before June 30, 2022, and seventy percent of the  
46 amount such taxpayer contributed to a maternity home for all  
47 fiscal years beginning on or after July 1, 2022.

48 3. The amount of the tax credit claimed shall not  
49 exceed the amount of the taxpayer's state tax liability for  
50 the tax year that the credit is claimed, and such taxpayer  
51 shall not be allowed to claim a tax credit in excess of  
52 fifty thousand dollars per tax year. However, any tax  
53 credit that cannot be claimed in the tax year the  
54 contribution was made may be carried over only to the next  
55 succeeding tax year. No tax credit issued under this  
56 section shall be assigned, transferred, or sold.

57 4. Except for any excess credit which is carried over  
58 pursuant to subsection 3 of this section, a taxpayer shall  
59 not be allowed to claim a tax credit unless the total amount  
60 of such taxpayer's contribution or contributions to a  
61 maternity home or homes in such taxpayer's tax year has a  
62 value of at least one hundred dollars.

63 5. The director of the department of social services  
64 shall determine, at least annually, which facilities in this  
65 state may be classified as maternity homes. The director of  
66 the department of social services may require of a facility  
67 seeking to be classified as a maternity home whatever  
68 information is reasonably necessary to make such a

69 determination. The director of the department of social  
70 services shall classify a facility as a maternity home if  
71 such facility meets the definition set forth in subsection 1  
72 of this section.

73 6. The director of the department of social services  
74 shall establish a procedure by which a taxpayer can  
75 determine if a facility has been classified as a maternity  
76 home, and by which such taxpayer can then contribute to such  
77 maternity home and claim a tax credit. Maternity homes  
78 shall be permitted to decline a contribution from a  
79 taxpayer. The cumulative amount of tax credits which may be  
80 claimed by all the taxpayers contributing to maternity homes  
81 in any one fiscal year shall not exceed two million dollars  
82 for all fiscal years ending on or before June 30, 2014, and  
83 two million five hundred thousand dollars for all fiscal  
84 years beginning on or after July 1, 2014, and ending on or  
85 before June 30, 2019, and three million five hundred  
86 thousand dollars for all fiscal years beginning on or after  
87 July 1, 2019, and ending on or before June 30, 2022. For  
88 all fiscal years beginning on or after July 1, 2022, there  
89 shall be no limit imposed on the cumulative amount of tax  
90 credits that may be claimed by all taxpayers contributing to  
91 maternity homes under the provisions of this section. Tax  
92 credits shall be issued in the order contributions are  
93 received. If the amount of tax credits redeemed in a fiscal  
94 year is less than the cumulative amount authorized under  
95 this subsection, the difference shall be carried over to a  
96 subsequent fiscal year or years and shall be added to the  
97 cumulative amount of tax credits that may be authorized in  
98 that fiscal year or years.

99 7. For all fiscal years ending on or before June 30,  
100 2022, the director of the department of social services  
101 shall establish a procedure by which, from the beginning of

102 the fiscal year until some point in time later in the fiscal  
103 year to be determined by the director of the department of  
104 social services, the cumulative amount of tax credits are  
105 equally apportioned among all facilities classified as  
106 maternity homes. If a maternity home fails to use all, or  
107 some percentage to be determined by the director of the  
108 department of social services, of its apportioned tax  
109 credits during this predetermined period of time, the  
110 director of the department of social services may  
111 reapportion these unused tax credits to those maternity  
112 homes that have used all, or some percentage to be  
113 determined by the director of the department of social  
114 services, of their apportioned tax credits during this  
115 predetermined period of time. The director of the  
116 department of social services may establish more than one  
117 period of time and reapportion more than once during each  
118 fiscal year. To the maximum extent possible, the director  
119 of the department of social services shall establish the  
120 procedure described in this subsection in such a manner as  
121 to ensure that taxpayers can claim all the tax credits  
122 possible up to the cumulative amount of tax credits  
123 available for the fiscal year.

124 8. This section shall become effective January 1,  
125 2000, and shall apply to all tax years after December 31,  
126 1999[, until sunset].

127 [9. Under section 23.253 of the Missouri sunset act:

128 (1) The provisions of the program authorized under  
129 this section shall automatically sunset on December thirty-  
130 first six years after August 28, 2018, unless reauthorized  
131 by an act of the general assembly;

132 (2) If such program is reauthorized, the program  
133 authorized under this section shall automatically sunset on

134 December thirty-first six years after the effective date of  
135 the reauthorization of this section;

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

140 (4) The provisions of this subsection shall not be  
141 construed to limit or in any way impair the department's  
142 ability to issue tax credits authorized on or before the  
143 date the program authorized under this section expires or a  
144 taxpayer's ability to redeem such tax credits.]

135.800. 1. The provisions of sections 135.800 to  
2 135.830 shall be known and may be cited as the "Tax Credit  
3 Accountability Act of 2004".

4 2. As used in sections 135.800 to 135.830, the  
5 following terms mean:

6 (1) "Administering agency", the state agency or  
7 department charged with administering a particular tax  
8 credit program, as set forth by the program's enacting  
9 statute; where no department or agency is set forth, the  
10 department of revenue;

11 (2) "Agricultural tax credits", the agricultural  
12 product utilization contributor tax credit created pursuant  
13 to section 348.430, the new generation cooperative incentive  
14 tax credit created pursuant to section 348.432, the family  
15 farm breeding livestock loan tax credit created under  
16 section 348.505, the qualified beef tax credit created under  
17 section 135.679, and the wine and grape production tax  
18 credit created pursuant to section 135.700;

19 (3) "All tax credit programs", or "any tax credit  
20 program", the tax credit programs included in the  
21 definitions of agricultural tax credits, business  
22 recruitment tax credits, community development tax credits,

23 domestic and social tax credits, entrepreneurial tax  
24 credits, environmental tax credits, financial and insurance  
25 tax credits, housing tax credits, redevelopment tax credits,  
26 and training and educational tax credits;

27 (4) "Business recruitment tax credits", the business  
28 facility tax credit created pursuant to sections 135.110 to  
29 135.150 and section 135.258, the enterprise zone tax  
30 benefits created pursuant to sections 135.200 to 135.270,  
31 the business use incentives for large-scale development  
32 programs created pursuant to sections 100.700 to 100.850,  
33 the development tax credits created pursuant to sections  
34 32.100 to 32.125, the rebuilding communities tax credit  
35 created pursuant to section 135.535, the film production tax  
36 credit created pursuant to section 135.750, the enhanced  
37 enterprise zone created pursuant to sections 135.950 to  
38 135.970, and the Missouri quality jobs program created  
39 pursuant to sections 620.1875 to 620.1900;

40 (5) "Community development tax credits", the  
41 neighborhood assistance tax credit created pursuant to  
42 sections 32.100 to 32.125, the family development account  
43 tax credit created pursuant to sections 208.750 to 208.775,  
44 the dry fire hydrant tax credit created pursuant to section  
45 320.093, and the transportation development tax credit  
46 created pursuant to section 135.545;

47 (6) "Domestic and social tax credits", the youth  
48 opportunities tax credit created pursuant to section 135.460  
49 and sections 620.1100 to 620.1103, the shelter for victims  
50 of domestic violence created pursuant to section 135.550,  
51 the senior citizen or disabled person property tax credit  
52 created pursuant to sections 135.010 to 135.035, the  
53 [special needs] adoption tax credit created pursuant to  
54 sections 135.325 to 135.339, the champion for children tax  
55 credit created pursuant to section 135.341, the maternity

56 home tax credit created pursuant to section 135.600, the  
57 surviving spouse tax credit created pursuant to section  
58 135.090, the residential treatment agency tax credit created  
59 pursuant to section 135.1150, the pregnancy resource center  
60 tax credit created pursuant to section 135.630, the food  
61 pantry tax credit created pursuant to section 135.647, the  
62 health care access fund tax credit created pursuant to  
63 section 135.575, the residential dwelling access tax credit  
64 created pursuant to section 135.562, the developmental  
65 disability care provider tax credit created under section  
66 135.1180, the shared care tax credit created pursuant to  
67 section 192.2015, and the diaper bank tax credit created  
68 pursuant to section 135.621;

69 (7) "Entrepreneurial tax credits", the capital tax  
70 credit created pursuant to sections 135.400 to 135.429, the  
71 certified capital company tax credit created pursuant to  
72 sections 135.500 to 135.529, the seed capital tax credit  
73 created pursuant to sections 348.300 to 348.318, the new  
74 enterprise creation tax credit created pursuant to sections  
75 620.635 to 620.653, the research tax credit created pursuant  
76 to section 620.1039, the small business incubator tax credit  
77 created pursuant to section 620.495, the guarantee fee tax  
78 credit created pursuant to section 135.766, and the new  
79 generation cooperative tax credit created pursuant to  
80 sections 32.105 to 32.125;

81 (8) "Environmental tax credits", the charcoal producer  
82 tax credit created pursuant to section 135.313, the wood  
83 energy tax credit created pursuant to sections 135.300 to  
84 135.311, and the alternative fuel stations tax credit  
85 created pursuant to section 135.710;

86 (9) "Financial and insurance tax credits", the bank  
87 franchise tax credit created pursuant to section 148.030,  
88 the bank tax credit for S corporations created pursuant to



89 section 143.471, the exam fee tax credit created pursuant to  
90 section 148.400, the health insurance pool tax credit  
91 created pursuant to section 376.975, the life and health  
92 insurance guaranty tax credit created pursuant to section  
93 376.745, the property and casualty guaranty tax credit  
94 created pursuant to section 375.774, and the self-employed  
95 health insurance tax credit created pursuant to section  
96 143.119;

97 (10) "Housing tax credits", the neighborhood  
98 preservation tax credit created pursuant to sections 135.475  
99 to 135.487, the low-income housing tax credit created  
100 pursuant to sections 135.350 to 135.363, and the affordable  
101 housing tax credit created pursuant to sections 32.105 to  
102 32.125;

103 (11) "Recipient", the individual or entity who is the  
104 original applicant for and who receives proceeds from a tax  
105 credit program directly from the administering agency, the  
106 person or entity responsible for the reporting requirements  
107 established in section 135.805;

108 (12) "Redevelopment tax credits", the historic  
109 preservation tax credit created pursuant to sections 253.545  
110 to 253.559, the brownfield redevelopment program tax credit  
111 created pursuant to sections 447.700 to 447.718, the  
112 community development corporations tax credit created  
113 pursuant to sections 135.400 to 135.430, the infrastructure  
114 tax credit created pursuant to subsection 6 of section  
115 100.286, the bond guarantee tax credit created pursuant to  
116 section 100.297, the disabled access tax credit created  
117 pursuant to section 135.490, the new markets tax credit  
118 created pursuant to section 135.680, and the distressed  
119 areas land assemblage tax credit created pursuant to section  
120 99.1205;

121 (13) "Training and educational tax credits", the  
122 Missouri works new jobs tax credit and Missouri works  
123 retained jobs credit created pursuant to sections 620.800 to  
124 620.809.

191.975. 1. This section shall be known and may be  
2 cited as the "Adoption Awareness Law".

3 2. To raise public awareness and to educate the  
4 public, the department of social services, with the  
5 assistance of the department of health and senior services,  
6 shall be responsible for:

7 (1) Collecting and distributing resource materials to  
8 educate the public about foster care and adoption;

9 (2) Developing and distributing educational materials,  
10 including but not limited to videos, brochures and other  
11 media as part of a comprehensive public relations campaign  
12 about the positive option of adoption and foster care. The  
13 materials shall include, but not be limited to, information  
14 about:

15 (a) The benefits of adoption and foster care;

16 (b) Adoption and foster care procedures;

17 (c) Means of financing the cost of adoption and foster  
18 care[, ] including, but not limited to, adoption subsidies,  
19 foster care payments, and [special needs] adoption tax  
20 credits;

21 (d) Options for birth parents in choosing adoptive  
22 parents;

23 (e) Protection for and rights of birth parents and  
24 adoptive parents prior to and following the adoption;

25 (f) Location of adoption and foster care agencies;

26 (g) Information regarding various state health and  
27 social service programs for pregnant women and children,  
28 including but not limited to medical assistance programs and  
29 temporary assistance for needy families (TANF); and

30 (h) Referrals to appropriate counseling services,  
31 including but not be limited to counseling services for  
32 parents who are considering retaining custody of their  
33 children, placing their children for adoption, or becoming  
34 foster or adoptive parents; but excluding any referrals for  
35 abortion or to abortion facilities;

36 (3) Making such educational materials available  
37 through state and local public health clinics, public  
38 hospitals, family planning clinics, abortion facilities as  
39 defined in section 188.015, maternity homes as defined in  
40 section 135.600, child-placing agencies licensed pursuant to  
41 sections 210.481 to 210.536, attorneys whose practice  
42 involves private adoptions, in vitro fertilization clinics  
43 and private physicians for distribution to their patients  
44 who request such educational materials. Such materials  
45 shall also be available to the public through the department  
46 of social services' internet website;

47 (4) Establishing a toll-free telephone number for  
48 information on adoption and foster care, and to answer  
49 questions and assist persons inquiring about becoming  
50 adoptive or foster parents.

51 3. In addition, the department may establish and  
52 implement an ongoing advertising campaign for the  
53 recruitment of adoptive and foster care families, with a  
54 special emphasis on the recruitment of qualified adoptive  
55 and foster care families for special needs children. Such  
56 advertising campaign may utilize, but shall not be limited  
57 to, the following media: television, radio, outdoor  
58 advertising, newspaper, magazines and other print media,  
59 websites, and the internet. The department may contract  
60 with professional advertising agencies or other professional  
61 entities to conduct such advertising campaign on behalf of  
62 the department.

63           4. The provisions of this section shall be subject to  
64 appropriations.

65           5. The department of social services shall promulgate  
66 rules for the implementation of this section in accordance  
67 with chapter 536.