

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill No. 968, Page 5, Section 44.032, Line 149,

2 by inserting after all of said line the following:

3 "135.610. 1. As used in this section, the following
4 terms mean:

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

7 (2) "Director", the director of the department of
8 social services;

9 (3) "Refugee", an individual or family who is unable
10 or unwilling to return to their country of origin owing to a
11 well-founded fear of being persecuted for reasons of race,
12 religion, nationality, membership of a particular social
13 group, or political opinion;

14 (4) "Refugee resource center", a nonresidential
15 facility located in this state:

16 (a) Established and operating primarily to provide
17 assistance to refugees through access to job training,
18 healthcare, housing, counseling, material support, and other
19 similar services or by offering services as described under
20 section 161.227, to encourage and assist such refugees in
21 their adjustments to their new lives in this state;

22 (b) Which provides direct client services at the
23 facility, as opposed to merely providing counseling or
24 referral services by telephone;

25 (c) Which provides its services at no cost to its
26 clients; and

27 (d) Which is exempt from income taxation pursuant to
28 the Internal Revenue Code of 1986, as amended;

29 (4) "State tax liability", in the case of a business
30 taxpayer, any liability incurred by such taxpayer pursuant
31 to the provisions of chapters 143 or 148, excluding sections
32 143.191 to 143.265 and related provisions, and in the case
33 of an individual taxpayer, any liability incurred by such
34 taxpayer pursuant to the provisions of chapter 143,
35 excluding sections 143.191 to 143.265 and related provisions;

36 (5) "Taxpayer", a person, firm, a partner in a firm,
37 corporation, or a shareholder in an S corporation doing
38 business in the state of Missouri and subject to the state
39 income tax imposed by the provisions of chapter 143, or an
40 insurance company paying an annual tax on its gross premium
41 receipts in this state, or other financial institution
42 paying taxes to the state of Missouri or any political
43 subdivision of this state pursuant to the provisions of
44 chapter 148, or an individual subject to the state income
45 tax imposed by the provisions of chapter 143, or any
46 charitable organization which is exempt from federal income
47 tax and whose Missouri unrelated business taxable income, if
48 any, would be subject to the state income tax imposed under
49 chapter 143.

50 2. For all tax years beginning on or after January 1,
51 2022, any taxpayer making a contribution to a refugee
52 resource center on or after January 1, 2022, shall be
53 eligible to claim a tax credit against the taxpayer's state
54 tax liability in an amount equal to fifty percent of the
55 amount such taxpayer contributed to a refugee resource
56 center.

57 3. The amount of the tax credit claimed shall not
58 exceed the amount of the taxpayer's state tax liability for
59 the tax year for which the credit is claimed, and such

60 taxpayer shall not be allowed to claim a tax credit in
61 excess of ten thousand dollars per tax year. However, any
62 tax credit that cannot be claimed in the tax year the
63 contribution was made may be carried over only to the next
64 succeeding tax year. No tax credit issued under this
65 section shall be assigned, transferred, or sold.

66 4. Except for any excess credit which is carried over
67 pursuant to subsection 3 of this section, a taxpayer shall
68 not be allowed to claim a tax credit unless the total amount
69 of such taxpayer's contribution or contributions to a
70 refugee resource center or centers in such taxpayer's tax
71 year has a value of at least one hundred dollars.

72 5. The director shall determine, at least annually,
73 which facilities in this state may be classified as refugee
74 resource centers. The director may require of a facility
75 seeking to be classified as a refugee resource center
76 whatever information which is reasonably necessary to make
77 such a determination. The director shall classify a
78 facility as a refugee resource center if such facility meets
79 the definition set forth in subsection 1 of this section.

80 6. The director shall establish a procedure by which a
81 taxpayer can determine if a facility has been classified as
82 a refugee resource center. Refugee resource centers shall
83 be permitted to decline a contribution from a taxpayer.

84 7. Each refugee resource center shall provide
85 information to the director concerning the identity of each
86 taxpayer making a contribution to the refugee resource
87 center who is claiming a tax credit pursuant to this section
88 and the amount of the contribution. The director shall
89 provide the information to the director of revenue. The
90 director shall be subject to the confidentiality and penalty
91 provisions of section 32.057 relating to the disclosure of
92 tax information.

93 8. The total amount of tax credits that may be
94 authorized pursuant to this section in any fiscal year shall
95 not exceed ten million dollars.

96 9. The provisions of section 23.253 shall not apply to
97 this section."; and

98 Further amend the title and enacting clause accordingly.