

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/Senate Bill No. 143, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

3 "135.647. 1. As used in this section, the following
4 terms shall mean:

5 (1) "Local food pantry", any food pantry that is:

6 (a) Exempt from taxation under section 501(c)(3) of
7 the Internal Revenue Code of 1986, as amended; and

8 (b) Distributing emergency food supplies to Missouri
9 low-income people who would otherwise not have access to
10 food supplies in the area in which the taxpayer claiming the
11 tax credit under this section resides;

12 (2) "Local homeless shelter", any homeless shelter
13 that is:

14 (a) Exempt from taxation under Section 501(c)(3) of
15 the Internal Revenue Code of 1986, as amended; and

16 (b) Providing temporary living arrangements, in the
17 area in which the taxpayer claiming the tax credit under
18 this section resides, for individuals and families who
19 otherwise lack a fixed, regular, and adequate nighttime
20 residence and lack the resources or support networks to
21 obtain other permanent housing;

22 (3) "Local soup kitchen", any soup kitchen that is:

23 (a) Exempt from taxation under section 501(c)(3) of
24 the Internal Revenue Code of 1986, as amended; and

25 (b) Providing prepared meals through an established
26 congregate feeding operation to needy, low-income persons

27 including, but not limited to, homeless persons in the area
28 in which the taxpayer claiming the tax credit under this
29 section resides;

30 (4) "Taxpayer", an individual, a firm, a partner in a
31 firm, corporation, or a shareholder in an S corporation
32 doing business in this state and subject to the state income
33 tax imposed by chapter 143, excluding withholding tax
34 imposed by sections 143.191 to 143.265.

35 2. (1) Beginning on March 29, 2013, any donation of
36 cash or food made to a local food pantry on or after January
37 1, 2013, unless such food is donated after the food's
38 expiration date, shall be eligible for tax credits as
39 provided by this section.

40 (2) Beginning on August 28, 2018, any donation of cash
41 or food made to a local soup kitchen or local homeless
42 shelter on or after January 1, 2018, unless such food is
43 donated after the food's expiration date, shall be eligible
44 for a tax credit as provided under this section.

45 (3) Any taxpayer who makes a donation that is eligible
46 for a tax credit under this section shall be allowed a
47 credit against the tax otherwise due under chapter 143,
48 excluding withholding tax imposed by sections 143.191 to
49 143.265, in an amount equal to fifty percent of the value of
50 the donations made to the extent such amounts that have been
51 subtracted from federal adjusted gross income or federal
52 taxable income are added back in the determination of
53 Missouri adjusted gross income or Missouri taxable income
54 before the credit can be claimed. Each taxpayer claiming a
55 tax credit under this section shall file an affidavit with
56 the income tax return verifying the amount of their
57 contributions. The amount of the tax credit claimed shall
58 not exceed the amount of the taxpayer's state tax liability
59 for the tax year that the credit is claimed and shall not

60 exceed two thousand five hundred dollars per taxpayer
61 claiming the credit. Any amount of credit that the taxpayer
62 is prohibited by this section from claiming in a tax year
63 shall not be refundable, but may be carried forward to any
64 of the taxpayer's three subsequent tax years. No tax credit
65 granted under this section shall be transferred, sold, or
66 assigned. No taxpayer shall be eligible to receive a credit
67 pursuant to this section if such taxpayer employs persons
68 who are not authorized to work in the United States under
69 federal law. No taxpayer shall be able to claim more than
70 one credit under this section for a single donation.

71 3. The cumulative amount of tax credits under this
72 section which may be allocated to all taxpayers contributing
73 to a local food pantry, local soup kitchen, or local
74 homeless shelter in any one fiscal year shall not exceed
75 one two million seven hundred fifty thousand dollars. The
76 director of revenue shall establish a procedure by which the
77 cumulative amount of tax credits is apportioned among all
78 taxpayers claiming the credit by April fifteenth of the
79 fiscal year in which the tax credit is claimed. To the
80 maximum extent possible, the director of revenue shall
81 establish the procedure described in this subsection in such
82 a manner as to ensure that taxpayers can claim all the tax
83 credits possible up to the cumulative amount of tax credits
84 available for the fiscal year.

85 4. Any local food pantry, local soup kitchen, or local
86 homeless shelter may accept or reject any donation of food
87 made under this section for any reason. For purposes of
88 this section, any donations of food accepted by a local food
89 pantry, local soup kitchen, or local homeless shelter shall
90 be valued at fair market value, or at wholesale value if the
91 taxpayer making the donation of food is a retail grocery
92 store, food broker, wholesaler, or restaurant.

93 5. The department of revenue shall promulgate rules to
94 implement the provisions of this section. Any rule or
95 portion of a rule, as that term is defined in section
96 536.010, that is created under the authority delegated in
97 this section shall become effective only if it complies with
98 and is subject to all of the provisions of chapter 536 and,
99 if applicable, section 536.028. This section and chapter
100 536 are nonseverable and if any of the powers vested with
101 the general assembly pursuant to chapter 536 to review, to
102 delay the effective date, or to disapprove and annul a rule
103 are subsequently held unconstitutional, then the grant of
104 rulemaking authority and any rule proposed or adopted after
105 August 28, 2007, shall be invalid and void.

106 6. Under section 23.253 of the Missouri sunset act:

107 (1) The program authorized under this section shall be
108 reauthorized as of August 28, 2018, and shall expire on
109 December 31, ~~[2026]~~ 2027, unless reauthorized by the general
110 assembly; and

111 (2) This section shall terminate on September first of
112 the calendar year immediately following the calendar year in
113 which the program authorized under this section is sunset;
114 and

115 (3) The provisions of this subsection shall not be
116 construed to limit or in any way impair a taxpayer's ability
117 to redeem tax credits authorized on or before the date the
118 program authorized under this section expires."; and

119 Further amend the title and enacting clause accordingly.