

FIRST REGULAR SESSION

SENATE BILL NO. 662

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR MCCREERY.

2500S.02I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 135.341, RSMo, and to enact in lieu thereof one new section relating to a tax credit for contributions to certain child advocacy organizations.

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

Section A. Section 135.341, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 135.341,
3 to read as follows:

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

3 (1) "CASA", an entity which receives funding from the
4 court-appointed special advocate fund established under
5 section 476.777, including an association based in this
6 state, affiliated with a national association, organized to
7 provide support to entities receiving funding from the court-
8 appointed special advocate fund;

9 (2) "Child advocacy centers", the regional child
10 assessment centers listed in subsection 2 of section
11 210.001, including an association based in this state,
12 affiliated with a national association, and organized to
13 provide support to entities listed in subsection 2 of
14 section 210.001;

15 (3) "Contribution", the amount of donation to a
16 qualified agency;

17 (4) "Crisis care center", entities contracted with
18 this state which provide temporary care for children whose

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 age ranges from birth through seventeen years of age whose
20 parents or guardian are experiencing an unexpected and
21 unstable or serious condition that requires immediate action
22 resulting in short-term care, usually three to five
23 continuous, uninterrupted days, for children who may be at
24 risk for child abuse, neglect, or in an emergency situation;

25 (5) "Department", the department of revenue;

26 (6) "Director", the director of the department of
27 revenue;

28 (7) "Qualified agency", CASA, child advocacy centers,
29 or a crisis care center;

30 (8) "Tax liability", the tax due under chapter 143
31 other than taxes withheld under sections 143.191 to 143.265.

32 2. For all tax years beginning on or after January 1,
33 2013, **and ending on or before December 31, 2022**, a tax
34 credit may be claimed in an amount equal to up to fifty
35 percent of a verified contribution to a qualified agency and
36 shall be named the champion for children tax credit. **For**
37 **all tax years beginning on or after January 1, 2023, a tax**
38 **credit may be claimed in an amount equal to up to seventy**
39 **percent of a verified contribution to a qualified agency.**

40 The minimum amount of any tax credit issued shall not be
41 less than fifty dollars and shall be applied to taxes due
42 under chapter 143, excluding sections 143.191 to 143.265. A
43 contribution verification shall be issued to the taxpayer by
44 the agency receiving the contribution. Such contribution
45 verification shall include the taxpayer's name, Social
46 Security number, amount of tax credit, amount of
47 contribution, the name and address of the agency receiving
48 the credit, and the date the contribution was made. The tax
49 credit provided under this subsection shall be initially

50 filed for the year in which the verified contribution is
51 made.

52 3. The cumulative amount of the tax credits redeemed
53 shall not exceed one million dollars for all fiscal years
54 ending on or before June 30, 2019, and one million five
55 hundred thousand dollars for all fiscal years beginning on
56 or after July 1, 2019, **and ending on or before June 30,**
57 **2023. For all fiscal years beginning on or after July 1,**
58 **2023, there shall be no limit imposed on the cumulative**
59 **amount of tax credits that may be redeemed pursuant to this**
60 **section.** [The amount available shall be equally divided
61 among the three qualified agencies: CASA, child advocacy
62 centers, or crisis care centers, to be used towards tax
63 credits issued. In the event tax credits claimed under one
64 agency do not total the allocated amount for that agency,
65 the unused portion for that agency will be made available to
66 the remaining agencies equally. In the event the total
67 amount of tax credits claimed for any one agency exceeds the
68 amount available for that agency, the amount redeemed shall
69 and will be apportioned equally to all eligible taxpayers
70 claiming the credit under that agency.]

71 4. Prior to December thirty-first of each year, each
72 qualified agency shall apply to the department of social
73 services in order to verify their qualified agency status.
74 Upon a determination that the agency is eligible to be a
75 qualified agency, the department of social services shall
76 provide a letter of eligibility to such agency. No later
77 than February first of each year, the department of social
78 services shall provide a list of qualified agencies to the
79 department of revenue. All tax credit applications to claim
80 the champion for children tax credit shall be filed between
81 July first and April fifteenth of each fiscal year. A

82 taxpayer shall apply for the champion for children tax
83 credit by attaching a copy of the contribution verification
84 provided by a qualified agency to such taxpayer's income tax
85 return.

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

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

93 7. [(1) In the event a credit denial, due to lack of
94 available funds, causes a balance-due notice to be generated
95 by the department of revenue, or any other redeeming agency,
96 the taxpayer will not be held liable for any penalty or
97 interest, provided the balance is paid, or approved payment
98 arrangements have been made, within sixty days from the
99 notice of denial.

100 (2) In the event the balance is not paid within sixty
101 days from the notice of denial, the remaining balance shall
102 be due and payable under the provisions of chapter 143.

103 8.] The department may promulgate such rules or
104 regulations as are necessary to administer the provisions of
105 this section. Any rule or portion of a rule, as that term
106 is defined in section 536.010, that is created under the
107 authority delegated in this section shall become effective
108 only if it complies with and is subject to all of the
109 provisions of chapter 536 and, if applicable, section
110 536.028. This section and chapter 536 are nonseverable and
111 if any of the powers vested with the general assembly
112 pursuant to chapter 536 to review, to delay the effective
113 date, or to disapprove and annul a rule are subsequently

114 held unconstitutional, then the grant of rulemaking
115 authority and any rule proposed or adopted after August 28,
116 2013, shall be invalid and void.

117 [9.] 8. Pursuant to section 23.253, of the Missouri
118 sunset act:

119 (1) The program authorized under this section shall be
120 reauthorized as of [December 31, 2019,] **August 28, 2023**, and
121 shall expire on December 31, [2025] **2029**, unless
122 reauthorized by the general assembly; and

123 (2) This section shall terminate on September first of
124 the calendar year immediately following the calendar year in
125 which the program authorized under this section is sunset;
126 and

127 (3) The provisions of this subsection shall not be
128 construed to limit or in any way impair the department's
129 ability to redeem tax credits authorized on or before the
130 date the program authorized under this section expires or a
131 taxpayer's ability to redeem such credits.

132 [10.] 9. Beginning on March 29, 2013, any verified
133 contribution to a qualified agency made on or after January
134 1, 2013, shall be eligible for tax credits as provided by
135 this section.

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