

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/Senate Bill No. 43, Page 1, Section A, Line 6,

2 by inserting after all of said line the following:

3 "135.460. 1. This section and sections 620.1100 and  
4 620.1103 shall be known and may be cited as the "Youth  
5 Opportunities and Violence Prevention Act".

6 2. As used in this section, the term "taxpayer" shall  
7 include corporations as defined in section 143.441 or  
8 143.471, any charitable organization which is exempt from  
9 federal income tax and whose Missouri unrelated business  
10 taxable income, if any, would be subject to the state income  
11 tax imposed under chapter 143, and individuals, individual  
12 proprietorships and partnerships.

13 3. A taxpayer shall be allowed a tax credit against  
14 the tax otherwise due pursuant to chapter 143, excluding  
15 withholding tax imposed by sections 143.191 to 143.265,  
16 chapter 147, chapter 148, or chapter 153 in an amount equal  
17 to thirty percent for property contributions and [fifty]  
18 seventy percent for monetary contributions of the amount  
19 such taxpayer contributed to the programs described in  
20 subsection 5 of this section, not to exceed two hundred  
21 thousand dollars per taxable year, per taxpayer; except as  
22 otherwise provided in subdivision (5) of subsection 5 of  
23 this section. The department of economic development shall  
24 prescribe the method for claiming the tax credits allowed in  
25 this section. No rule or portion of a rule promulgated  
26 under the authority of this section shall become effective

27 unless it has been promulgated pursuant to the provisions of  
28 chapter 536. All rulemaking authority delegated prior to  
29 June 27, 1997, is of no force and effect and repealed;  
30 however, nothing in this section shall be interpreted to  
31 repeal or affect the validity of any rule filed or adopted  
32 prior to June 27, 1997, if such rule complied with the  
33 provisions of chapter 536. The provisions of this section  
34 and chapter 536 are nonseverable and if any of the powers  
35 vested with the general assembly pursuant to chapter 536,  
36 including the ability to review, to delay the effective  
37 date, or to disapprove and annul a rule or portion of a  
38 rule, are subsequently held unconstitutional, then the  
39 purported grant of rulemaking authority and any rule so  
40 proposed and contained in the order of rulemaking shall be  
41 invalid and void.

42 4. The tax credits allowed by this section shall be  
43 claimed by the taxpayer to offset the taxes that become due  
44 in the taxpayer's tax period in which the contribution was  
45 made. Any tax credit not used in such tax period may be  
46 carried over the next five succeeding tax periods.

47 5. The tax credit allowed by this section may only be  
48 claimed for monetary or property contributions to public or  
49 private programs authorized to participate pursuant to this  
50 section by the department of economic development and may be  
51 claimed for the development, establishment, implementation,  
52 operation, and expansion of the following activities and  
53 programs:

54 (1) An adopt-a-school program. Components of the  
55 adopt-a-school program shall include donations for school  
56 activities, seminars, and functions; school-business  
57 employment programs; and the donation of property and  
58 equipment of the corporation to the school;

59           (2) Expansion of programs to encourage school dropouts  
60 to reenter and complete high school or to complete a  
61 graduate equivalency degree program;

62           (3) Employment programs. Such programs shall  
63 initially, but not exclusively, target unemployed youth  
64 living in poverty and youth living in areas with a high  
65 incidence of crime;

66           (4) New or existing youth clubs or associations;

67           (5) Employment/internship/apprenticeship programs in  
68 business or trades for persons less than twenty years of  
69 age, in which case the tax credit claimed pursuant to this  
70 section shall be equal to one-half of the amount paid to the  
71 intern or apprentice in that tax year, except that such  
72 credit shall not exceed ten thousand dollars per person;

73           (6) Mentor and role model programs;

74           (7) Drug and alcohol abuse prevention training  
75 programs for youth;

76           (8) Donation of property or equipment of the taxpayer  
77 to schools, including schools which primarily educate  
78 children who have been expelled from other schools, or  
79 donation of the same to municipalities, or not-for-profit  
80 corporations or other not-for-profit organizations which  
81 offer programs dedicated to youth violence prevention as  
82 authorized by the department;

83           (9) Not-for-profit, private or public youth activity  
84 centers;

85           (10) Nonviolent conflict resolution and mediation  
86 programs;

87           (11) Youth outreach and counseling programs.

88           6. Any program authorized in subsection 5 of this  
89 section shall, at least annually, submit a report to the  
90 department of economic development outlining the purpose and  
91 objectives of such program, the number of youth served, the

92 specific activities provided pursuant to such program, the  
93 duration of such program and recorded youth attendance where  
94 applicable.

95 7. The department of economic development shall, at  
96 least annually submit a report to the Missouri general  
97 assembly listing the organizations participating, services  
98 offered and the number of youth served as the result of the  
99 implementation of this section.

100 8. The tax credit allowed by this section shall apply  
101 to all taxable years beginning after December 31, 1995.

102 9. For the purposes of the credits described in this  
103 section, in the case of a corporation described in section  
104 143.471, partnership, limited liability company described in  
105 section 347.015, cooperative, marketing enterprise, or  
106 partnership, in computing Missouri's tax liability, such  
107 credits shall be allowed to the following:

108 (1) The shareholders of the corporation described in  
109 section 143.471;

110 (2) The partners of the partnership;

111 (3) The members of the limited liability company; and

112 (4) Individual members of the cooperative or marketing  
113 enterprise.

114 Such credits shall be apportioned to the entities described  
115 in subdivisions (1) and (2) of this subsection in proportion  
116 to their share of ownership on the last day of the  
117 taxpayer's tax period."; and

118 Further amend the title and enacting clause accordingly.