

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2349
100TH GENERAL ASSEMBLY

5218H.02C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 135.550, RSMo, and to enact in lieu thereof one new section relating to a tax credit for contributions to domestic violence shelters.

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

Section A. Section 135.550, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.550, to read as follows:

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

- (1) "Contribution", a donation of cash, stock, bonds or other marketable securities, or real property;
- (2) "Shelter for victims of domestic violence", a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200 and which meets the requirements of section 455.220, **or a nonprofit organization established and operating exclusively for the purpose of supporting a shelter for victims of domestic violence operated by the state or one of its political subdivisions;**
- (3) "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143;
- (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, including any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

19 be subject to the state income tax imposed under chapter 143, or an insurance company paying
20 an annual tax on its gross premium receipts in this state, or other financial institution paying
21 taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions
22 of chapter 148, or an express company which pays an annual tax on its gross receipts in this state
23 pursuant to chapter 153, or an individual subject to the state income tax imposed by the
24 provisions of chapter 143.

25 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
26 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a shelter
27 for victims of domestic violence.

28 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's
29 state tax liability for the taxable year that the credit is claimed, and such taxpayer shall not be
30 allowed to claim a tax credit in excess of fifty thousand dollars per taxable year. However, any
31 tax credit that cannot be claimed in the taxable year the contribution was made may be carried
32 over to the next four succeeding taxable years until the full credit has been claimed.

33 4. Except for any excess credit which is carried over pursuant to subsection 3 of this
34 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such
35 taxpayer's contribution or contributions to a shelter or shelters for victims of domestic violence
36 in such taxpayer's taxable year has a value of at least one hundred dollars.

37 5. The director of the department of social services shall determine, at least annually,
38 which facilities in this state may be classified as shelters for victims of domestic violence. The
39 director of the department of social services may require of a facility seeking to be classified as
40 a shelter for victims of domestic violence whatever information is reasonably necessary to make
41 such a determination. The director of the department of social services shall classify a facility
42 as a shelter for victims of domestic violence if such facility meets the definition set forth in
43 subsection 1 of this section.

44 6. The director of the department of social services shall establish a procedure by which
45 a taxpayer can determine if a facility has been classified as a shelter for victims of domestic
46 violence, and by which such taxpayer can then contribute to such shelter for victims of domestic
47 violence and claim a tax credit. Shelters for victims of domestic violence shall be permitted to
48 decline a contribution from a taxpayer. The cumulative amount of tax credits which may be
49 claimed by all the taxpayers contributing to shelters for victims of domestic violence in any one
50 fiscal year shall not exceed two million dollars.

51 7. The director of the department of social services shall establish a procedure by which,
52 from the beginning of the fiscal year until some point in time later in the fiscal year to be
53 determined by the director of the department of social services, the cumulative amount of tax
54 credits are equally apportioned among all facilities classified as shelters for victims of domestic

55 violence. If a shelter for victims of domestic violence fails to use all, or some percentage to be
56 determined by the director of the department of social services, of its apportioned tax credits
57 during this predetermined period of time, the director of the department of social services may
58 reapportion these unused tax credits to those shelters for victims of domestic violence that have
59 used all, or some percentage to be determined by the director of the department of social
60 services, of their apportioned tax credits during this predetermined period of time. The director
61 of the department of social services may establish more than one period of time and reapportion
62 more than once during each fiscal year. To the maximum extent possible, the director of the
63 department of social services shall establish the procedure described in this subsection in such
64 a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative
65 amount of tax credits available for the fiscal year.

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

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