

SENATE BILL NO. 795

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR WASHINGTON.

3587S.01H

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 135.550, RSMo, and to enact in lieu thereof one new section relating to a tax credit for providing housing for victims of domestic violence.

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Section A. Section 135.550, RSMo, is repealed and one new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

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

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

5 (2) "Rape crisis center", a community-based nonprofit
6 rape crisis center, as defined in section 455.003, located
7 in this state and that provides the twenty-four-hour core
8 services of hospital advocacy and crisis hotline support to
9 survivors of rape and sexual assault;

10 (3) "Shelter for victims of domestic violence", a
11 facility located in this state which meets the definition of
12 a shelter for victims of domestic violence pursuant to
13 section 455.200 and which meets the requirements of section
14 455.220, or a nonprofit organization established and
15 operating exclusively for the purpose of supporting a
16 shelter for victims of domestic violence operated by the
17 state or one of its political subdivisions;

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

18 (4) "State tax liability", in the case of a business
19 taxpayer, any liability incurred by such taxpayer pursuant
20 to the provisions of chapter 143, chapter 147, chapter 148,
21 and chapter 153, exclusive of the provisions relating to the
22 withholding of tax as provided for in sections 143.191 to
23 143.265 and related provisions, and in the case of an
24 individual taxpayer, any liability incurred by such taxpayer
25 pursuant to the provisions of chapter 143;

26 (5) "Taxpayer", a person, firm, a partner in a firm,
27 corporation or a shareholder in an S corporation doing
28 business in the state of Missouri and subject to the state
29 income tax imposed by the provisions of chapter 143, or a
30 corporation subject to the annual corporation franchise tax
31 imposed by the provisions of chapter 147, including any
32 charitable organization which is exempt from federal income
33 tax and whose Missouri unrelated business taxable income, if
34 any, would be subject to the state income tax imposed under
35 chapter 143, or an insurance company paying an annual tax on
36 its gross premium receipts in this state, or other financial
37 institution paying taxes to the state of Missouri or any
38 political subdivision of this state pursuant to the
39 provisions of chapter 148, or an express company which pays
40 an annual tax on its gross receipts in this state pursuant
41 to chapter 153, or an individual subject to the state income
42 tax imposed by the provisions of chapter 143.

43 2. A taxpayer shall be allowed to claim a tax credit
44 against the taxpayer's state tax liability, in an amount
45 equal to fifty percent of the amount such taxpayer
46 contributed to a shelter for victims of domestic violence or
47 rape crisis center for all fiscal years ending on or before
48 June 30, 2022, and seventy percent of the amount such
49 taxpayer contributed to a shelter for victims of domestic

50 violence or rape crisis center for all fiscal years
51 beginning on or after July 1, 2022.

52 3. The amount of [the] any tax credit claimed **under**
53 **subsection 2, 9, or 10 of this section** shall not exceed the
54 amount of the taxpayer's state tax liability for the taxable
55 year that the credit is claimed, and such taxpayer shall not
56 be allowed to claim a tax credit in excess of fifty thousand
57 dollars per taxable year. However, any tax credit that
58 cannot be claimed in the taxable year the contribution was
59 made may be carried over only to the next succeeding tax
60 year. Tax credits issued pursuant to this section shall not
61 be assigned, transferred, or sold.

62 4. Except for any excess credit which is carried over
63 pursuant to subsection 3 of this section, a taxpayer shall
64 not be allowed to claim a tax credit **under subsection 2 of**
65 **this section** unless the total amount of such taxpayer's
66 contribution or contributions to a shelter or shelters for
67 victims of domestic violence or rape crisis center in such
68 taxpayer's taxable year has a value of at least one hundred
69 dollars.

70 5. The director of the department of social services
71 shall determine, at least annually, which facilities in this
72 state may be classified as shelters for victims of domestic
73 violence and rape crisis centers. The director of the
74 department of social services may require of a facility
75 seeking to be classified as a shelter for victims of
76 domestic violence or rape crisis center whatever information
77 is reasonably necessary to make such a determination. The
78 director of the department of social services shall classify
79 a facility as a shelter for victims of domestic violence or
80 rape crisis center if such facility meets the definition set
81 forth in subsection 1 of this section.

82 6. The director of the department of social services
83 shall establish a procedure by which a taxpayer can
84 determine if a facility has been classified as a shelter for
85 victims of domestic violence or rape crisis center, and by
86 which such taxpayer can then contribute to such shelter for
87 victims of domestic violence or rape crisis center and claim
88 **[a] the tax credit authorized under subsection 2 of this**
89 **section.** Shelters for victims of domestic violence and rape
90 crisis centers shall be permitted to decline a contribution
91 from a taxpayer. The cumulative amount of tax credits which
92 may be claimed by all the taxpayers contributing to shelters
93 for victims of domestic violence and rape crisis centers in
94 any one fiscal year shall not exceed two million dollars for
95 all fiscal years ending on or before June 30, 2022. For all
96 fiscal years beginning on or after July 1, 2022, there shall
97 be no limit imposed on the cumulative amount of tax credits
98 that may be claimed by all taxpayers contributing to
99 shelters for victims of domestic violence and rape crisis
100 centers under the provisions of this section.

101 7. For all fiscal years ending on or before June 30,
102 2022, the director of the department of social services
103 shall establish a procedure by which, from the beginning of
104 the fiscal year until some point in time later in the fiscal
105 year to be determined by the director of the department of
106 social services, the cumulative amount of tax credits are
107 equally apportioned among all facilities classified as
108 shelters for victims of domestic violence and rape crisis
109 centers. If a shelter for victims of domestic violence or
110 rape crisis center fails to use all, or some percentage to
111 be determined by the director of the department of social
112 services, of its apportioned tax credits during this
113 predetermined period of time, the director of the department

114 of social services may reapportion these unused tax credits
115 to those shelters for victims of domestic violence and rape
116 crisis centers that have used all, or some percentage to be
117 determined by the director of the department of social
118 services, of their apportioned tax credits during this
119 predetermined period of time. The director of the
120 department of social services may establish more than one
121 period of time and reapportion more than once during each
122 fiscal year. To the maximum extent possible, the director
123 of the department of social services shall establish the
124 procedure described in this subsection in such a manner as
125 to ensure that taxpayers can claim all the tax credits
126 possible up to the cumulative amount of tax credits
127 available for the fiscal year.

128 8. This section shall become effective January 1,
129 2000, and shall apply to all tax years after December 31,
130 1999.

131 **9. For all tax years beginning on or after January 1,**
132 **2025, in addition to all other tax credits authorized under**
133 **this section, a taxpayer shall be allowed to claim a credit**
134 **against the taxpayer's state tax liability in an amount**
135 **equal to one thousand dollars if such taxpayer has converted**
136 **abandoned property, as such term is defined under section**
137 **447.700, into an operational shelter for victims of domestic**
138 **violence in the tax year for which the credit is sought.**

139 10. For all tax years beginning on or after January 1,
140 2025, in addition to all other tax credits authorized under
141 this section, a taxpayer shall be allowed to claim a credit
142 against the taxpayer's state tax liability in an amount
143 equal to five hundred dollars if the taxpayer has rented
144 residential real estate to a victim of domestic violence, as

145 such term is defined under section 455.010, in the tax year
146 for which the credit is sought.

147 11. The department of social services and the
148 department of revenue may jointly promulgate all necessary
149 rules and regulations for the administration of subsections
150 9 and 10 of this section. Any rule or portion of a rule, as
151 that term is defined in section 536.010, that is created
152 under the authority delegated in this section shall become
153 effective only if it complies with and is subject to all of
154 the provisions of chapter 536 and, if applicable, section
155 536.028. This section and chapter 536 are nonseverable, and
156 if any of the powers vested with the general assembly
157 pursuant to chapter 536 to review, to delay the effective
158 date, or to disapprove and annul a rule are subsequently
159 held unconstitutional, then the grant of rulemaking
160 authority and any rule proposed or adopted after August 28,
161 2024, shall be invalid and void.

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