

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill No. 1875, Page 1, Section A, Line 2, by  
2 inserting after all of said section and line the following:

3  
4 "135.440. 1. As used in this section, the following terms mean:

5 (1) "Contribution", a donation of cash; stocks, bonds, or other marketable securities; or real  
6 property valued at the current property tax-assessed valuation of the property. If a property has not  
7 been assessed or has no assessed valuation, then no credit shall be authorized for the donation of the  
8 property;

9 (2) "Department", the department of mental health;

10 (3) "Director", the director of the department of mental health;

11 (4) "Justice-involved individual", a person who is on probation, paroled, discharged, or  
12 otherwise released from any correctional facility of the department of corrections, any county jail, or  
13 any mental health institution, where such person has been confined within the previous year;

14 (5) "Qualified organization", an organization exempt from taxation under Section 501(c)(3)  
15 of the Internal Revenue Code, including any faith-based organization, peer- or community-based  
16 organization, or recovery community center or outreach that provides recovery support services and  
17 assistance to justice-involved individuals and people in recovery from substance use disorders. A  
18 qualified organization shall not have an annual budget in excess of five million dollars and shall not  
19 have any employees who receive more than one hundred thousand dollars in compensation annually.  
20 A qualified organization does not need to be contracted with this state as a recovery support services  
21 provider, but shall meet the qualifications to be contracted with this state as such a provider. No  
22 housing organization shall be a qualified organization unless accredited by the National Alliance of  
23 Recovery Residences (NARR) or Adult and Teen Challenge (ATC) USA;

24 (6) "Recovery support services", includes care coordination, recovery coaching, spiritual  
25 counseling, group support, employment services, job training, educational services, and recovery  
26 housing and transportation, in coordination with substance use disorder service providers. Recovery  
27 support services may be offered in a variety of settings, including community, faith-based, and peer  
28 recovery organizations. Recovery support programs shall be person-centered and self-directed,  
29 allowing a recovering individual to choose the provider;

30 (7) "State tax liability", in the case of a business taxpayer, any liability incurred by such

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 taxpayer under the provisions of chapters 143, 148, and 153, excluding the provisions of sections  
 2 143.191 to 143.265 and related provisions; and in the case of an individual taxpayer, any liability  
 3 incurred by such taxpayer under the provisions of chapter 143, excluding the provisions of sections  
 4 143.191 to 143.265 and related provisions;

5 (8) "Substance use disorder", any disorder identified in the Diagnostic and Statistical  
 6 Manual of Mental Disorders, Fifth Edition (DSM-V or DSM 5), relating to one of ten classes of  
 7 drugs, including alcohol; caffeine; cannabis; hallucinogens; inhalants; opioids; sedatives, hypnotics,  
 8 or anxiolytics; stimulants, including amphetamine-type substances, cocaine, and other stimulants;  
 9 tobacco; and other or unknown substances. Repeated use of a substance shall be considered a  
 10 substance use disorder if the repeated use causes significant impairment, disability, a failure to meet  
 11 responsibilities, health problems, impaired control, social problems, or other risks;

12 (9) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S  
 13 corporation doing business in the state of Missouri and subject to the state income tax imposed by  
 14 the provisions of chapter 143; an insurance company paying an annual tax on its gross premium  
 15 receipts in this state; a financial institution paying taxes to the state of Missouri or to any political  
 16 subdivision of this state under the provisions of chapter 148; an express company that pays an  
 17 annual tax on its gross receipts in this state under chapter 153; an individual subject to the state  
 18 income tax imposed by the provisions of chapter 143; or any charitable organization that is exempt  
 19 from federal income tax and whose Missouri unrelated business taxable income, if any, would be  
 20 subject to the state income tax imposed under chapter 143.

21 2. Subject to appropriation, for all tax years beginning on or after January 1, 2023, a  
 22 taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount  
 23 equal to fifty percent of the taxpayer's contribution to a qualified organization. No contribution  
 24 shall be used to purchase goods or services from or to produce a direct financial benefit for the  
 25 contributor. The qualified organization shall use the taxpayer's contribution to assist people in  
 26 recovery from substance use disorders by providing such people with recovery support services  
 27 including, but not limited to, supportive housing.

28 3. Tax credits issued under this section shall not be refundable; however, any tax credit that  
 29 cannot be claimed for the tax year in which the contribution is made may be carried forward to the  
 30 next four succeeding tax years until the full credit has been claimed. No tax credits issued under the  
 31 provisions of this section shall be assigned, transferred, or sold.

32 4. Except for any excess credit carried forward under subsection 3 of this section, a taxpayer  
 33 shall not be allowed to claim a tax credit under this section unless the total amount of the taxpayer's  
 34 contribution or contributions in the tax year to one or more qualified organizations has a value of at  
 35 least two hundred fifty dollars.

36 5. The director shall determine, at least annually, which organizations in this state may be  
 37 classified as qualified organizations, according to the definition provided under subsection 1 of this  
 38 section. The director may require an organization seeking to be classified as a qualified  
 39 organization to provide any information that is reasonably necessary for the director to make such a

1 determination.

2 6. The director shall establish a procedure, in consultation with the department of revenue,  
3 by which a taxpayer can determine if an organization has been classified as a qualified organization.

4 7. (1) Upon receipt and acceptance of a contribution from a taxpayer, a qualified  
5 organization shall issue to the taxpayer a statement evidencing the receipt of such contribution,  
6 including the monetary value of such contribution.

7 (2) A qualified organization shall be permitted to decline a contribution from a taxpayer.

8 8. Each qualified organization shall provide information to the director of revenue relating  
9 to the identity of each taxpayer making a contribution to the qualified organization who is claiming  
10 a tax credit under this section and the amount of such taxpayer's contribution.

11 9. Notwithstanding any provision of this section to the contrary, the director of revenue shall  
12 not authorize more than two million five hundred thousand dollars in tax credits under this section  
13 in any calendar year. Tax credits shall be authorized on a first-come, first-served basis. In any  
14 given tax year, no more than twenty percent of the total tax credits available under this section shall  
15 be authorized for contributions to any particular qualified organization.

16 10. Under section 23.253 of the Missouri sunset act:

17 (1) The new program established under this section shall automatically sunset on December  
18 thirty-first six years after the effective date of this section unless reauthorized by an act of the  
19 general assembly;

20 (2) If such program is reauthorized, the program authorized under this section shall  
21 automatically sunset on December thirty-first twelve years after the effective date of the  
22 reauthorization of this section; and

23 (3) This section shall terminate on September first of the calendar year immediately  
24 following the calendar year in which the program authorized under this section is sunset."; and

25  
26 Further amend said bill by amending the title, enacting clause, and intersectional references  
27 accordingly.