

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

Offered By

1 AMEND House Committee Substitute for House Bill No. 2540, Page 127, Section 135.313, Line  
2 26, by inserting immediately after said section and line the following:

3  
4 "135.621. 1. As used in this section, the following terms mean:

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

7 (2) "Department", the department of social services;

8 (3) "Diaper bank", a nonprofit entity located in this state established and operating primarily  
9 for the purpose of collecting or purchasing disposable diapers or other hygiene products for infants,  
10 children, or incontinent adults and that regularly distributes such diapers or other hygiene products  
11 through two or more schools, health care facilities, governmental agencies, or other nonprofit  
12 entities for eventual distribution to individuals free of charge;

13 (4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
14 withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or  
15 153;

16 (5) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S  
17 corporation doing business in the state of Missouri and subject to the state income tax imposed  
18 under chapter 143; an insurance company paying an annual tax on its gross premium receipts in this  
19 state; any other financial institution paying taxes to the state of Missouri or any political subdivision  
20 of this state under chapter 148; an express company that pays an annual tax on its gross receipts in  
21 this state under chapter 153; an individual subject to the state income tax under chapter 143; or any  
22 charitable organization that is exempt from federal income tax and whose Missouri unrelated  
23 business taxable income, if any, would be subject to the state income tax imposed under chapter  
24 143.

25 2. For all tax years beginning on or after July 1, 2019, a taxpayer shall be allowed to claim a  
26 tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the amount  
27 of such taxpayer's contributions to a diaper bank.

28 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state  
29 tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed  
30 to claim a tax credit in excess of fifty thousand dollars per tax year. However, any tax credit that  
31 cannot be claimed in the tax year the contribution was made may be carried over only to the next  
32 succeeding tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

33 4. Except for any excess credit that is carried over under subsection 3 of this section, no  
34 taxpayer shall be allowed to claim a tax credit unless the taxpayer contributes at least one hundred  
35 dollars to one or more diaper banks during the tax year for which the credit is claimed.

36 5. The department shall determine, at least annually, which entities in this state qualify as

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1 diaper banks. The department may require of an entity seeking to be classified as a diaper bank any  
2 information which is reasonably necessary to make such a determination. The department shall  
3 classify an entity as a diaper bank if such entity satisfies the definition under subsection 1 of this  
4 section.

5 6. The department shall establish a procedure by which a taxpayer can determine if an entity  
6 has been classified as a diaper bank.

7 7. Diaper banks may decline a contribution from a taxpayer.

8 8. The cumulative amount of tax credits that may be claimed by all the taxpayers  
9 contributing to diaper banks in any one fiscal year shall not exceed five hundred thousand dollars.  
10 Tax credits shall be issued in the order contributions are received. If the amount of tax credits  
11 redeemed in a tax year is less than five hundred thousand dollars, the difference shall be added to  
12 the cumulative limit created under this subsection for the next fiscal year and carried over to  
13 subsequent fiscal years until claimed.

14 9. The department shall establish a procedure by which, from the beginning of the fiscal  
15 year until some point in time later in the fiscal year to be determined by the department, the  
16 cumulative amount of tax credits are equally apportioned among all entities classified as diaper  
17 banks. If a diaper bank fails to use all, or some percentage to be determined by the department, of  
18 its apportioned tax credits during this predetermined period of time, the department may reapportion  
19 such unused tax credits to diaper banks that have used all, or some percentage to be determined by  
20 the department, of their apportioned tax credits during this predetermined period of time. The  
21 department may establish multiple periods each fiscal year and reapportion accordingly. To the  
22 maximum extent possible, the department shall establish the procedure described under this  
23 subsection in such a manner as to ensure that taxpayers can claim as many of the tax credits as  
24 possible, up to the cumulative limit created under subsection 8 of this section.

25 10. Each diaper bank shall provide information to the department concerning the identity of  
26 each taxpayer making a contribution and the amount of the contribution. The department shall  
27 provide the information to the department of revenue. The department shall be subject to the  
28 confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax information.

29 11. Under section 23.253 of the Missouri sunset act:

30 (1) The provisions of the program authorized under this section shall automatically sunset  
31 on December thirty-first six years after the effective date of this section unless reauthorized by an  
32 act of the general assembly;

33 (2) If such program is reauthorized, the program authorized under this section shall  
34 automatically sunset on December thirty-first six years after the effective date of the reauthorization  
35 of this section;

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

38 (4) The provisions of this subsection shall not be construed to limit or in any way impair the  
39 department's ability to issue tax credits authorized on or before the date the program authorized  
40 under this section expires or a taxpayer's ability to redeem such tax credits.

41 135.800. 1. The provisions of sections 135.800 to 135.830 shall be known and may be cited  
42 as the "Tax Credit Accountability Act of 2004".

43 2. As used in sections 135.800 to 135.830, the following terms mean:

44 (1) "Administering agency", the state agency or department charged with administering a  
45 particular tax credit program, as set forth by the program's enacting statute; where no department or  
46 agency is set forth, the department of revenue;

47 (2) "Agricultural tax credits", the agricultural product utilization contributor tax credit  
48 created pursuant to section 348.430, the new generation cooperative incentive tax credit created

1 pursuant to section 348.432, the family farm breeding livestock loan tax credit created under section  
2 348.505, the qualified beef tax credit created under section 135.679, and the wine and grape  
3 production tax credit created pursuant to section 135.700;

4 (3) "All tax credit programs", or "any tax credit program", the tax credit programs included  
5 in the definitions of agricultural tax credits, business recruitment tax credits, community  
6 development tax credits, domestic and social tax credits, entrepreneurial tax credits, environmental  
7 tax credits, financial and insurance tax credits, housing tax credits, redevelopment tax credits, and  
8 training and educational tax credits;

9 (4) "Business recruitment tax credits", the business facility tax credit created pursuant to  
10 sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created pursuant  
11 to sections 135.200 to 135.270, the business use incentives for large-scale development programs  
12 created pursuant to sections 100.700 to 100.850, the development tax credits created pursuant to  
13 sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant to section  
14 135.535, the film production tax credit created pursuant to section 135.750, the enhanced enterprise  
15 zone created pursuant to sections 135.950 to 135.970, and the Missouri quality jobs program created  
16 pursuant to sections 620.1875 to 620.1900;

17 (5) "Community development tax credits", the neighborhood assistance tax credit created  
18 pursuant to sections 32.100 to 32.125, the family development account tax credit created pursuant to  
19 sections 208.750 to 208.775, the dry fire hydrant tax credit created pursuant to section 320.093, and  
20 the transportation development tax credit created pursuant to section 135.545;

21 (6) "Domestic and social tax credits", the youth opportunities tax credit created pursuant to  
22 section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence  
23 created pursuant to section 135.550, the senior citizen or disabled person property tax credit created  
24 pursuant to sections 135.010 to 135.035, the special needs adoption tax credit created pursuant to  
25 sections 135.325 to 135.339, the champion for children tax credit created pursuant to section  
26 135.341, the maternity home tax credit created pursuant to section 135.600, the surviving spouse tax  
27 credit created pursuant to section 135.090, the residential treatment agency tax credit created  
28 pursuant to section 135.1150, the pregnancy resource center tax credit created pursuant to section  
29 135.630, the food pantry tax credit created pursuant to section 135.647, the health care access fund  
30 tax credit created pursuant to section 135.575, the residential dwelling access tax credit created  
31 pursuant to section 135.562, the developmental disability care provider tax credit created under  
32 section 135.1180, ~~and~~ the shared care tax credit created pursuant to section 192.2015, and the  
33 diaper bank tax credit created under section 135.621;

34 (7) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400  
35 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529,  
36 the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise  
37 creation tax credit created pursuant to sections 620.635 to 620.653, the research tax credit created  
38 pursuant to section 620.1039, the small business incubator tax credit created pursuant to section  
39 620.495, the guarantee fee tax credit created pursuant to section 135.766, and the new generation  
40 cooperative tax credit created pursuant to sections 32.105 to 32.125;

41 (8) "Environmental tax credits", the charcoal producer tax credit created pursuant to section  
42 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and the  
43 alternative fuel stations tax credit created pursuant to section 135.710;

44 (9) "Financial and insurance tax credits", the bank franchise tax credit created pursuant to  
45 section 148.030, the bank tax credit for S corporations created pursuant to section 143.471, the  
46 exam fee tax credit created pursuant to section 148.400, the health insurance pool tax credit created  
47 pursuant to section 376.975, the life and health insurance guaranty tax credit created pursuant to  
48 section 376.745, the property and casualty guaranty tax credit created pursuant to section 375.774,

1 and the self-employed health insurance tax credit created pursuant to section 143.119;

2 (10) "Housing tax credits", the neighborhood preservation tax credit created pursuant to  
3 sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections 135.350  
4 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to 32.125;

5 (11) "Recipient", the individual or entity who is the original applicant for and who receives  
6 proceeds from a tax credit program directly from the administering agency, the person or entity  
7 responsible for the reporting requirements established in section 135.805;

8 (12) "Redevelopment tax credits", the historic preservation tax credit created pursuant to  
9 sections 253.545 to 253.559, the brownfield redevelopment program tax credit created pursuant to  
10 sections 447.700 to 447.718, the community development corporations tax credit created pursuant  
11 to sections 135.400 to 135.430, the infrastructure tax credit created pursuant to subsection 6 of  
12 section 100.286, the bond guarantee tax credit created pursuant to section 100.297, the disabled  
13 access tax credit created pursuant to section 135.490, the new markets tax credit created pursuant to  
14 section 135.680, and the distressed areas land assemblage tax credit created pursuant to section  
15 99.1205;

16 (13) "Training and educational tax credits", the Missouri works new jobs tax credit and  
17 Missouri works retained jobs credit created pursuant to sections 620.800 to 620.809."; and

18  
19 Further amend said bill by amending the title, enacting clause, and intersectional references  
20 accordingly.