

SECOND REGULAR SESSION

# HOUSE BILL NO. 2347

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE CARPENTER.

5135H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to tax deductions for individuals making certain charitable contributions.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.1300, to read as follows:

**143.1300. 1. As used in this section, the following terms mean:**

**(1) "Charitable contribution", the same meaning as given to such term under 26 U.S.C. Section 170;**

**(2) "Deduction", an amount subtracted from a taxpayer's Missouri adjusted gross income to determine the taxpayer's Missouri taxable income for a given tax year;**

**(3) "Qualified amount", the total dollar amount of charitable contributions made by a taxpayer in a given tax year, less five hundred dollars. For purposes of determining a taxpayer's qualified amount, non-monetary contributions of property shall be valued according to the fair market value of such contributions at the time of such contributions were made;**

**(4) "Qualified taxpayer", any individual who is subject to the state income tax imposed under this chapter for a given tax year, excluding withholding tax imposed under sections 143.191 to 143.265, and who has filed, for the same tax year, a federal income tax return on which such individual claimed the standard deduction described under 26 U.S.C. Section 63.**

**2. In addition to all other deductions provided for under this chapter, for all tax years beginning on or after January 1, 2021, a qualified taxpayer shall be allowed to claim**

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.

18 a deduction in an amount up to or equal to his or her qualified amount; provided that, the  
19 amount of any such deduction shall not exceed fifty percent of the amount of the qualified  
20 taxpayer's federal adjusted gross income, as reported on the qualified taxpayer's federal  
21 income tax return for the same tax year.

22 3. A qualified taxpayer claiming the deduction authorized under this section shall  
23 retain records sufficient to verify the amounts of any charitable contributions used to  
24 calculate his or her qualified amount. The department of revenue shall promulgate rules  
25 and regulations relating to this subsection including, but not limited to, rules describing  
26 when a qualified taxpayer may be required to provide copies of such records to the  
27 department.

28 4. Notwithstanding any provision of this section or any other provision of law to the  
29 contrary, no taxpayer shall be permitted to claim the deduction authorized under this  
30 section in any tax year in which the taxpayer claims a tax credit for which the taxpayer's  
31 eligibility is based, in whole or in part, on a charitable contribution made by the taxpayer.

32 5. The department of revenue shall promulgate all rules and regulations necessary  
33 for the administration of the provisions of this section. Any rule or portion of a rule, as  
34 that term is defined in section 536.010, that is created under the authority delegated in this  
35 section shall become effective only if it complies with and is subject to all of the provisions  
36 of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
37 nonseverable, and if any of the powers vested with the general assembly under chapter 536  
38 to review, to delay the effective date, or to disapprove and annul a rule are subsequently  
39 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
40 adopted after August 28, 2020, shall be invalid and void.

41 6. Under section 23.253 of the Missouri sunset act:

42 (1) The provisions of this section shall automatically sunset six years after the  
43 effective date of this section unless reauthorized by an act of the general assembly; and

44 (2) If the provisions of this section are reauthorized, such provisions shall  
45 automatically sunset twelve years after the effective date of their reauthorization; and

46 (3) This section shall terminate on September first of the calendar year immediately  
47 following the calendar year in which the provisions of this section are sunset.

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