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SALUS POPULI SUPREMA LEX ESTO

"The welfare of the people shall be the supreme law."



ROBIN CARNAHAN
SECRETARY OF STATE

MISSOURI
REGISTER

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September 4, 2007 September 17, 2007	October 1, 2007 October 15, 2007	October 31, 2007 October 31, 2007	November 30, 2007 November 30, 2007

Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please check out the website at <http://www.sos.mo.gov/adrules/pubsched.asp>

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HOW TO CITE RULES AND RSMo

RULES—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 28, *Missouri Register*, page 27. The approved short form of citation is 28 MoReg 27.

The rules are codified in the *Code of State Regulations* in this system—

Title	Code of State Regulations	Division	Chapter	Rule
1	CSR	10-	1.	010
Department		Agency, Division	General area regulated	Specific area regulated

They are properly cited by using the full citation, i.e., 1 CSR 10-1.010.

Each department of state government is assigned a title. Each agency or division within the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

RSMo—The most recent version of the statute containing the section number and the date.



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Full Name	Complete Mailing Address
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Full Name	Complete Mailing Address
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 Has Not Changed During Preceding 12 Months
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17. Signature and Title of Editor, Publisher, Business Manager, or Owner

Date

Christine Ellis, Director of Administrative Rules

9/28/06

I certify that all information furnished on this form is true and complete. I understand that anyone who furnishes false or misleading information on this form or who omits material or information requested on the form may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including civil penalties).

Rules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons and findings which support its conclusion that there is an immediate danger to the public health, safety or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

Rules filed as emergency rules may be effective not less than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

All emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 35—Children’s Division
Chapter 100—Tax Credits**

EMERGENCY RULE

13 CSR 35-100.010 Residential Treatment Agency Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.1142, RSMo, Residential Treatment Agency Tax Credit Act, to reflect the requirements of SB 614 (2006).

EMERGENCY STATEMENT: This rule provides provisions needed to implement the Residential Treatment Agency Tax Credit. A qualified residential treatment agency may apply for tax credits on behalf of taxpayers who make cash donations to the agency. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified residential treatment agencies that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri. Qualifying agencies may begin accepting cash donations eligible for the tax credit beginning January 1, 2007. An emergency rule is needed in order to implement policies and procedures prior to that date and provide notification to qualifying agencies of the available tax credit. Taxpayers of Missouri will then have the opportunity to access available tax credits through this program effective January 1, 2007 without delay. The promulgation of this emergency rule is necessary to preserve the compelling governmental interest of ensuring that tax

credits are administered in the proper manner in order to ensure that taxpayer’s money is spent as the legislature intended. A proposed rule, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The division believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed September 18, 2006, effective October 1, 2006, expires March 29, 2007.

(1) In general, a qualified residential treatment agency may apply for tax credits on behalf of taxpayers who make cash donations to the agency. The amount of total credits available to any qualified residential treatment agency can not exceed forty percent (40%) of the total funds received from the Department of Social Services in the preceding twelve (12) months. Those who donate to qualifying providers are eligible to receive a tax credit up to fifty percent (50%) of their donation. Qualified residential treatment agencies that accept these donations are required to remit payments equivalent to the amount of the tax credit to the state of Missouri.

(2) Definition of terms:

(A) “Certificate,” a tax credit certificate issued to a taxpayer who makes an eligible monetary donation to a qualified residential treatment agency as described under section 135.1142, RSMo;

(B) “Eligible monetary donation,” a cash donation received from a taxpayer by a qualified residential treatment agency that is used solely to provide direct care services to children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children through improved employee compensation and training;

(C) “Qualified residential treatment agency,” a residential treatment care facility that—

1. Is licensed under section 210.484, RSMo; and

2. Is accredited by—

A. Council on Accreditation (COA); or

B. Joint Commission on Accreditation of Healthcare Organizations (JCAHO); or

C. Commission on Accreditation of Rehabilitation Facilities (CARF); and

3. Is under contract with the Department of Social Services to provide treatment services for children who are residents or wards of residents of the this state; and

4. Receives monetary donations. Any agency that operates more than one (1) facility or at more than one (1) location can only be eligible for the tax credit for eligible monetary donations made to facilities or locations of the agency which are licensed and accredited;

(D) “Taxpayer,” any of the following individuals or entities who make eligible monetary donations to a qualified residential treatment agency:

1. A person, firm, 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 in Chapter 143, RSMo;

2. A corporation subject to the annual corporation franchise tax imposed in Chapter 147, RSMo;

3. An insurance company paying an annual tax on its gross premium receipts in this state or any other financial institution paying taxes to the state of Missouri or any political subdivision of the state under Chapter 148, RSMo;

(E) “State tax liability,” any tax liability due under Chapters 147, 148, or 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, as identified in section 135.1142, RSMo.

(3) Beginning January 1, 2007, any taxpayer will be allowed to claim a credit against their state tax liability, as defined in subsection (2)(E)

of this rule, equivalent to fifty percent (50%) of the eligible monetary donation the taxpayer made to a qualified residential treatment agency. The amount of the tax credit claimed may not exceed the amount of the taxpayer's state income tax liability in the tax year that the credit is being claimed.

(A) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, will not be refunded but allowed to be carried forward and used against the taxpayer's state tax liability for four (4) subsequent years.

(4) Qualified residential treatment agencies must apply for the tax credit on behalf of the taxpayers. Required information includes:

(A) A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to:

Department of Social Services
Attention: Residential Treatment Agency Tax Credit
PO Box 853
Jefferson City, MO 65102-0853;

(B) Verification of accreditation status;

(C) A statement attesting to the receipt of an eligible monetary donation, which includes the following information:

1. Taxpayer's name;
2. Taxpayer's identification number;
3. Amount of the eligible monetary donation;
4. Amount of anticipated tax credit;
5. Date the donation was received by the agency;
6. Signature of the executive director;

(D) Payment from the qualified residential treatment agency equal to the value of the tax credit for which the application is being submitted. Checks must be made payable to the Department of Social Services.

(5) All applications and payments must be submitted within twelve (12) months from date the eligible monetary donation was received from the taxpayer. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(6) Information required in sections (4) and (5) of this rule, must be submitted to:

Department of Social Services
Attention: Residential Treatment Agency Tax Credit
PO Box 853
Jefferson City, MO 65102-0853.

(7) Total tax credits issued for any qualified residential treatment agency cannot exceed forty percent (40%) of the total payments made by the Department of Social Services to the qualified residential treatment agency in the twelve (12) months preceding the month the application for the tax credit was received. In the event the total credits exceed forty percent (40%) of the total payments made to a qualified residential treatment agency by the Department of Social Services, the application and payment will be returned to the qualified residential treatment agency and may be resubmitted by the agency within thirty (30) days of the date the application was returned or within twelve (12) months from the date the monetary donation was received by the agency, whichever is later.

(8) Upon receipt of the information required in subsection (4)(C) the Department of Social Services will verify with the Department of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount.

(9) Upon verification of the information required in sections (4) through (8) of this rule, the Department of Social Services will issue a certificate to the taxpayer indicating the amount of tax credit that was approved.

(A) Certificates will be mailed to the taxpayer at the address provided on the application submitted by the qualified residential treatment agency.

(B) The Department of Social Services will not provide information regarding taxpayers' state tax liability to unauthorized individuals.

(C) In the event a taxpayer's tax credit is reduced as a result of delinquent taxes, a refund will not be issued to the qualified residential treatment agency.

(10) Approved tax credit certificates will be issued within forty-five (45) days of receipt of the completed application submitted by the qualified residential treatment agency.

(11) The owner of a certificate indicating a residential treatment agency tax credit may assign, transfer, sell, or otherwise convey the certificate. The new owner will have the same rights as the original owner. When a certificate is assigned, transferred, sold, or otherwise conveyed a notarized endorsement must be submitted to the Department of Social Services within thirty (30) days of the date of the transaction. Information submitted must include:

- (A) New owner name;
- (B) New owner address;
- (C) New owner taxpayer identification number;
- (D) Value of the tax credit (amount of claimable tax credit remaining);
- (E) Date of transaction.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

ORGANIZATION NAME (RECEIVING THE DONATION)		
ADDRESS		
TELEPHONE NUMBER	LICENSE NUMBER	
DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)		
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)		
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
DONOR INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)		
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)		
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER	
DONOR TOTALS (ALL PAGES)		
TOTAL NUMBER OF CERTIFICATES REQUESTED	TOTAL AMOUNT OF CREDITS REQUESTED (ENCLOSE REMITTANCE IN THE SAME AMOUNT)	
In accordance with section 135.1142 RSMo, I certify that the information provided above is true and accurate. On the dates indicated, _____ accepted the indicated monetary donation(s) from the above named taxpayer(s). (ORGANIZATION NAME)		
Donations will be used solely to provide direct care services to children who are residents of this state. Direct care services include but are not limited to increasing the quality of care and service for children through improved employee compensation and training. I also understand the amount of the certificate will be reduced if it is determined the taxpayer has an outstanding balance owed to the Missouri Department of Revenue (Section 135.815 RSMo).		
EXECUTIVE DIRECTOR SIGNATURE		
PRINTED NAME	DATE	FOR OFFICIAL USE ONLY
Remit to: Department of Social Services Attention: Residential Treatment Agency Tax Credit P.O. Box 853 Jefferson City, MO 65102-0853 Certificates will be mailed directly to the taxpayer. <i>All incomplete or inaccurate applications and payments will be returned to the Residential Treatment Agency.</i>		DSS APPROVAL
		DATE PROCESSED

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)	
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company	
TAXPAYER/BUSINESS NAME	TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS	TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)
AMOUNT OF DONATION	AMOUNT OF TAX CREDIT (50% OF THE DONATION)
DATE OF DONATION	FOR OFFICIAL USE ONLY: TAX CREDIT NUMBER

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MISSOURI DEPARTMENT OF SOCIAL SERVICES
DIVISION OF BUDGET AND FINANCE
RESIDENTIAL TREATMENT AGENCY TAX CREDIT APPLICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable)
3. Provide the license number listed on the contract with Children's Division.
4. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
5. Taxpayer name should be the complete name submitted on annual income tax returns.
6. Taxpayer identification is either the tax identification number or social security number.
7. Amount of donation is the total funds received.
8. Amount of tax credit is equal to 50% of the donation(s) received.
9. Number of certificates should be the total number of certificates requested to be issued.
10. Total amount of tax credits requested should be the total of the individual amounts submitted for each taxpayer. Submit payment to the Department of Social Services equal to this amount.
11. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Residential Treatment Agency Tax Credit
P.O. Box 853
Jefferson City, MO 65102-0853**

AUTHORITY: section 135.1142, RSMo (SB 614, 93rd General Assembly, Second Regular Session 2006). Emergency rule was filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. A proposed rule, which covers the same material, is published in this issue of the Missouri Register.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 35—Children’s Division
Chapter 100—Tax Credits**

EMERGENCY RULE

13 CSR 35-100.020 Pregnancy Resource Center Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.630, RSMo, Pregnancy Resource Center Tax Credit, to reflect the requirements of HB 1485 (2006).

EMERGENCY STATEMENT: This rule provides policies and procedures of how the Department of Social Services (DSS) will implement and issue tax credits to contributors who make qualified donations to a qualified pregnancy resource center. Contributions for the tax credit begin January 1, 2007. As a result, agencies must submit application and supporting documentation to DSS prior to that date. An emergency rule is needed in order to begin implementation of application acceptance and notification to agencies requesting eligibility. Taxpayers of Missouri will then have the opportunity to access available tax credits through this program effective January 1, 2007 without delay. The promulgation of this emergency rule is necessary to preserve the compelling governmental interest of ensuring that tax credits are administered in the proper manner in order to ensure that taxpayer’s money is spent as the legislature intended. A proposed rule, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The division believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed September 18, 2006, effective October 1, 2006, expires March 29, 2007.

(1) In general, a qualified pregnancy resource center may apply for tax credits on behalf of taxpayers who make contributions to the agency. The amount of tax credit issued may be equivalent to up to fifty percent (50%) of the contribution to the agency. Credits shall not be less than fifty dollars (\$50) and cannot exceed fifty thousand dollars (\$50,000) to a taxpayer in a fiscal year. The total amount of tax credits issued under this rule cannot exceed two (2) million dollars in any fiscal year.

(2) Definitions of Terms.

(A) “Contribution,” a donation, with a value of not less than one hundred dollars (\$100) of cash, stocks, bonds or other marketable securities, or real property. In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the center’s responsibility to inform the taxpayer of the net amount of the contribution.

(B) “Director,” the director of the Department of Social Services.

(C) “Pregnancy resource center,” a non-residential facility located in this state which is exempt from income taxation under the United States *Internal Revenue Code* and is established for the purpose of providing assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. These facilities do not perform childbirths nor do they perform, induce, or refer for abortion. All services are provided in accordance with Missouri statute at no cost to clients.

(D) “State tax liability,” in the case of a business taxpayer, any lia-

bility incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo, Chapter 147, RSMo, Chapter 148, RSMo, and Chapter 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions; and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo and excluding sections 143.191 to 143.265, RSMo.

(E) “Taxpayer,” 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, RSMo, or corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo, or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) Effective beginning on January 1, 2007, a taxpayer shall be allowed to claim a tax credit against the taxpayer’s state tax liability, in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a pregnancy resource center.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer’s contribution to the center(s) is at least one hundred dollars (\$100) in value.

(5) The amount of the tax credit claimed must not be in excess of the taxpayer’s state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year during which the contribution is made, may be carried over to the next four (4) consecutive taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of centers, which are eligible for the Pregnancy Resource Center Tax Credit. A copy of the pregnancy resource center listing will be made available to taxpayers upon written request to:

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(8) Annually, the director will determine which facilities in Missouri may be classified as pregnancy resource centers for purposes of the Pregnancy Resource Center Tax Credit. To be an eligible center for purpose of the Pregnancy Resource Center Tax Credit, a facility must meet the definition set forth in subsection (1)(C) of this rule.

(A) In order for the director to make such determinations, centers seeking eligibility must submit the following information:

1. A complete and accurate application (Attachment A, included herein). Applications may be obtained by writing to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863;

2. A copy of certificate of incorporation;

3. Verification of Internal Revenue Service (IRS) tax-exempt status;

4. A brief program description including the number and ages of women served annually and the capacity of the facility;

5. All information should be submitted to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) All pregnancy resource centers must establish their eligibility for the Pregnancy Resource Center Tax Credit on an annual basis.

(C) For calendar year 2007 (state fiscal year 2007), the Department of Social Services will accept applications for eligibility along with the required documentation as stated in subsection (6)(A) of this rule through November 15, 2006, to allow centers to establish their eligibility and utilize the available tax credit for contributors for the tax year beginning January 1, 2007.

(D) Beginning state fiscal year 2008 and every year thereafter, pregnancy resource centers must submit an application for eligibility along with the required documentation as stated in subsection (6)(A) of this rule no later than June 1.

(9) Within forty-five (45) days of receipt of the required information, the director will make a determination of eligibility and notify the pregnancy resource center of the determination in writing. Upon a determination of eligibility, a center will automatically be added to the pregnancy resource center listing.

(10) The director shall apportion the total available tax credits equally among all eligible pregnancy resource centers and the apportionment will be effective the first day of each state fiscal year (FY).

(A) The director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.

(B) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a pregnancy resource center fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those pregnancy resource centers that have used all, or most of their apportionment. The director may establish more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(C) Within thirty (30) days of any reapportionment, the director shall notify those pregnancy resource centers that would be affected by the reapportioned tax credit. The director will consider comments the pregnancy resource centers submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(11) The cumulative amount of tax credits that may be claimed by taxpayers contributing to the centers shall not exceed two (2) million dollars in any one (1) fiscal year.

(12) An eligible pregnancy resource center shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Pregnancy Resource Center Tax Credit Application (Attachment B, included herein).

(A) Pregnancy resource centers may request the tax credit application by writing to—

Department of Social Services
Attn: Pregnancy Resource Center Tax Credit Program
PO Box 863
Jefferson City, MO 65102-0863.

(B) Pregnancy resource centers are permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director, by the pregnancy resource center within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the

type of donation. Required documentation includes the following:

1. Cash—legible receipt from the pregnancy resource center, which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation as described in paragraph (12)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount and date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the pregnancy resource center; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; and a signature of a representative of the pregnancy resource center receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant, or residential property having a value of twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the contribution was made (i.e., cash, check, etc.). The same information is required as described in paragraphs (12)(D)1.-4. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(13) Tax credits shall be issued in the order contributions are received.

(14) The director will verify with the Department of Revenue any outstanding balances due from the taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(15) Within forty-five (45) days of receipt of the tax credit application, the director will provide notification of its decision to approve the application to the following parties:

(A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);

(B) Pregnancy resource center; and

(C) Missouri Department of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

LEGAL NAME OF THE ORGANIZATION		
MAILING ADDRESS		
PHYSICAL ADDRESS		
TELEPHONE NUMBER	CHARTER NUMBER (ISSUED BY THE SECRETARY OF STATE)	
EXECUTIVE DIRECTOR	CONTACT PERSON	
<ul style="list-style-type: none"> • Total tax credits issued annually can not exceed \$2 million. • Tax credits will be apportioned equally among classified agencies at the beginning of each fiscal year. • Unused tax credits may be reapportioned at the Departments discretion at any time during the year. <p>Information required to be considered as a classified Pregnancy Resource Center eligible to receive contributions that may qualify for the Pregnancy Resource Center Tax Credit.</p> <ol style="list-style-type: none"> 1. A copy of the organization's certificate of incorporation; 2. Verification of Internal Revenue Services (IRS) tax exemption status (tax exemption certificate); 3. Brief description of the agency's primary business functions, number and ages of women served annually and facility capacity. 		
<p>_____ is a nonresidential facility located in the state of Missouri that provides assistance to women with unplanned or crisis pregnancies, or similar services to encourage and assist women in carrying their pregnancies to term. The organization does not perform childbirths, nor perform, induce or refer clients for abortion. Direct client services are provided at the facility at no cost to the client. Medical services, if provided, are in accordance to Missouri statute. Contributions may be declined at the organization's discretion.</p> <p>In accordance with section 135.630 RSMo, I certify that the information provided above is true and accurate.</p>		
EXECUTIVE DIRECTOR SIGNATURE	PRINTED NAME	DATE
<p>Remit to: Department of Social Services Attention: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863</p> <p>The Director shall inform each eligible pregnancy resource center of its share of the apportioned credits no later than thirty (30) days following July 1 of each fiscal year.</p> <p>Within thirty (30) days of any reapportionment, the Director shall notify those pregnancy resource center's that would be affected by the reapportioned tax credit. The Director will consider comments the pregnancy resource center's submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30) day period. The Director's decision regarding reapportionment shall be final.</p> <p>Once an agency has been certified by the Department of Social Services, the organization's name will be added to the list of agencies that are eligible for the Pregnancy Resource Center Tax Credit. A complete list of eligible agencies is available upon request by writing to the address listed above.</p> <p style="text-align: center;">Agencies must submit application for recertification annually.</p> <p style="text-align: center;">All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.</p>		



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR AGENCY ELIGIBILITY VERIFICATION

INSTRUCTIONS

1. Provide the organization's LEGAL name.
2. Provide the organization's physical address in addition to a P.O. Box (if applicable).
3. Provide the organization's telephone number.
4. The agency's Charter Number issued by the Secretary of State.
5. Provide the name of the agency's executive director and a contact person (if different from the executive director.)

Supporting Documentation to be attached:

1. A copy of certificate of incorporation.
2. Verification of Internal Revenue Service (IRS) tax exempt status.
3. A brief program description including the number and ages of women served annually and the capacity of the facility.

All information should be submitted to:

Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863

All pregnancy resource centers must establish their eligibility on an annual basis. Beginning fiscal year 2008, all shelters must submit the above information no later than June 1 of each calendar year to maintain their eligibility for the tax credit.



**MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS**

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER	
TAXPAYER ADDRESS			
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		DATE OF DONATION	
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)		AMOUNT OF TAX CREDIT (50% OF THE DONATION)	
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP)			
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company			
PREGNANCY RESOURCE CENTER RECEIVING THE CONTRIBUTION			
ADDRESS			
TELEPHONE NUMBER		CONTACT PERSON	
<p>Pregnancy Resource Center Tax Credit Criteria:</p> <ul style="list-style-type: none"> • Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed. • The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year. • The tax credit may be carried over for four years until the full credit is claimed. • The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution. • Total tax credits issued under this program may not exceed \$2 million. • Tax credits will be issued in the order they are received. <p>In accordance with section 135.630 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Pregnancy Resource Center tax credit. I also understand the amount of the tax credit issued by the Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).</p>			
TAXPAYER SIGNATURE			
PRINTED NAME			DATE
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)			
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate			
CONTRIBUTIONS THAT INCLUDE A BENEFIT			
FUNCTION OR EVENT			
<input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____			
BENEFIT DESCRIPTION			
FAIR MARKET VALUE OF THE BENEFIT			
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.			
EXECUTIVE DIRECTOR SIGNATURE			DATE
Remit to:		FOR OFFICIAL USE ONLY	
Department of Social Services Attention: Pregnancy Resource Center Tax Credit P.O. Box 863 Jefferson City, MO 65102-0863		TAX CREDIT NUMBER	
Notification will be provided to the following upon approval of the application: Taxpayer (along with the amount of credit issued) Pregnancy Resource Center Missouri Department of Revenue		DSS APPROVAL	
All incomplete or inaccurate applications will be returned to the Pregnancy Resource Center.		DATE PROCESSED	



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer or the business federal identification number (FEIN).
4. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Pregnancy Resource Center receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the pregnancy resource center which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the pregnancy resource center including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the pregnancy resource center; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the pregnancy resource center, name, address and telephone number of the contributor; amount of the donation and the date the contribution was received; signature of a representative of the pregnancy resource center receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
PREGNANCY RESOURCE CENTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

13. All applications and supporting documentation must be submitted to:

Department of Social Services
Attention: Pregnancy Resource Center Tax Credit
P.O. Box 863
Jefferson City, MO 65102-0863

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Pregnancy Resource Center; and
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.

AUTHORITY: section 135.630, RSMo (HB 1485, 93rd General Assembly, Second Regular Session 2006). Emergency rule was filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. A proposed rule, which covers the same material, is published in this issue of the Missouri Register.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 40—Family Support Division
Chapter 79—Domestic Violence Shelter Tax Credit**

EMERGENCY RULE

13 CSR 40-79.010 Domestic Violence Shelter Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.550, RSMo, Domestic Violence Shelter Tax Credit, to reflect the requirements of SB 614 (2006).

EMERGENCY STATEMENT: The oversight of contributions to centers for victims of domestic violence tax credit program has been transferred from the Department of Public Safety to the Department of Social Services by the 93rd General Assembly, Second Regular Session. An emergency rule is needed so the Department of Social Services can continue to issue tax credits available to contributors that make qualified donations to eligible agencies. The promulgation of this emergency rule is necessary to preserve the compelling governmental interest of ensuring that tax credits are administered in the proper manner in order to ensure that taxpayer's money is spent as the legislature intended. A proposed rule, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The division believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed September 18, 2006, effective October 1, 2006, expires March 29, 2007.

(1) In general, this rule transfers oversight of the contributions to centers for victims of Domestic Violence Tax Credit Program from the Department of Public Safety to the Department of Social Services.

(2) Definition of Terms.

(A) "Contribution," a donation of cash, stocks, bonds or other marketable securities, or real property, with a value of not less than one hundred dollars (\$100). In instances when the donor receives a benefit in conjunction with their contribution (i.e., auctions, golf tournaments, etc.), the taxpayer will be allowed to claim that portion of the donation that exceeds the fair market value of the benefit received. It is the shelter's responsibility to inform the taxpayer of the net amount of the contribution.

(B) "Director," director of the Department of Social Services.

(C) "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, RSMo, and which meets the requirements of section 455.220, RSMo.

(D) "State tax liability," in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapters 143, 147, 148 and 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions. In the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of Chapter 143, RSMo.

(E) "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, RSMo or a corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147,

RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state pursuant to Chapter 153, RSMo or an individual subject to the state income tax imposed by the provisions of Chapter 143, RSMo.

(3) A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent (50%) of the amount such taxpayer contributed to a shelter for victims of domestic violence.

(4) The taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution to the shelter(s) is at least one hundred dollars (\$100) in value.

(5) The amount of tax credit claimed must not be in excess of the taxpayer's state tax liability for the taxable year that the credit is claimed and shall not exceed fifty thousand dollars (\$50,000) per taxable year.

(6) Any tax credit that cannot be claimed in the taxable year the contribution was made, may be carried over to the next four (4) succeeding taxable years until the full credit has been claimed.

(7) The director will annually develop and maintain a list of domestic violence shelters which are eligible for the Domestic Violence Shelter Tax Credit.

(A) Information provided on the list available to taxpayers will be the domestic violence shelter name, mailing address and telephone number.

(B) A copy of the eligible shelters will be made available to taxpayers upon written request to—

Director of Social Services
Attention: Domestic Violence Shelter Tax Credit Program
PO Box 216
Jefferson City, MO 65102-0216.

(8) Annually, the director will determine which facilities in the state of Missouri may be classified as shelters for victims of domestic violence for purposes of the Domestic Violence Shelter Tax Credit. In order to be an eligible shelter for purposes of the Domestic Violence Shelter Tax Credit, a facility must meet the definition as set forth in subsection (2)(C) of this rule.

(A) For fiscal year 2007 the director will continue to review, process and approve qualified tax credit applications submitted by eligible domestic violence shelters using the eligibility list established by the Department of Public Safety prior to the program's transfer to the Department of Social Services as established by SB 614 (93rd General Assembly, 2nd Regular Session). Regulations governing the processing and awarding of tax credits will be those established herein by the Department of Social Services.

(9) The director shall equally apportion the total available tax credits among all eligible shelters for domestic violence effective the first day of each state fiscal year (FY).

(A) The director shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year. If a domestic violence shelter fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during a predetermined period of time, the director may reapportion these unused tax credits to those domestic violence shelters that have used all, or most of their apportionment. The director may establish more than one (1) period of time and reapportion more than once during each fiscal year to the maximum extent possible to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

(B) Within thirty (30) days of any reapportionment, the director shall notify those domestic violence shelters that would be affected by the reapportioned tax credit. The director will consider comments the domestic violence shelters submit concerning planned future uses of the agency's tax credit allocation prior to the end of the thirty (30)-day period. The director's decision regarding reapportionment shall be final.

(C) The cumulative amount of credits which may be claimed per any one (1) fiscal year shall not exceed two (2) million dollars.

(10) An eligible shelter shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the director. This form shall subsequently be known as the Domestic Violence Shelter Tax Credit Application (Attachment A, included herein).

(A) Shelters may request the tax credit application by writing to—
Department of Social Services

Attention: Domestic Violence Shelter Tax Credit Program

PO Box 216

Jefferson City, MO 65102-0216.

(B) Shelters shall be permitted to decline a contribution from a taxpayer.

(C) The tax credit application shall be submitted to the director by the domestic violence shelter within one (1) calendar year of the receipt of the contribution. Tax credit applications submitted more than one (1) year following the date of the contribution will be void and the right to the tax credit will be forfeited.

(D) Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

1. Cash—legible receipt from the domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution;

2. Check—photocopy of the canceled check, front and back—if not possible then copy of the original check and a receipt from the domestic violence shelter including the same information required of a cash donation as described in paragraph (10)(D)1. of this rule;

3. Credit card—legible transaction receipt with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution. Receipts should have the credit card account number blacked out;

4. Money order or cashier's check—legible copy of the original document with the name and address of the domestic violence shelter; contributor's name, address and telephone number; amount and date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution;

5. Values of contributed stocks and bonds must be determined by a reputable source (e.g., *Wall Street Journal*, New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined;

6. The value of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over twenty-five thousand dollars (\$25,000). Commercial, vacant or residential property having a value twenty-five thousand dollars (\$25,000) or less will require only one (1) appraisal;

7. Contributions that include a benefit to the donor—documentation required will depend on how the type of contribution was made (i.e., cash, check, etc.). The same information is required as described in paragraphs (10)(D)1.-4. of this rule. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auc-

tion item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

(11) Tax credits shall be issued in the order contributions are received.

(12) The director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

(13) Within forty-five (45) days of receipt of the tax credit application, the director will provide notification of its decision to approve the application to the following parties:

(A) Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved);

(B) Domestic violence shelter; and

(C) Missouri Director of Revenue.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

TAXPAYER/BUSINESS NAME		TAXPAYER TELEPHONE NUMBER
TAXPAYER ADDRESS		
TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)		DATE OF DONATION
AMOUNT OF DONATION (ATTACH PROOF OF DONATION, SEE INSTRUCTIONS)		AMOUNT OF TAX CREDIT (50% OF THE DONATION)
TAXPAYER TYPE (*PROVIDE SHAREHOLDER'S NAMES, SOCIAL SECURITY NUMBERS, AND PERCENTAGE OF OWNERSHIP) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership* <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation* <input type="checkbox"/> LLC* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company		
DOMESTIC VIOLENCE SHELTER RECEIVING THE CONTRIBUTION		
ADDRESS		
TELEPHONE NUMBER		CONTACT PERSON
Domestic Violence Shelter Tax Credit Criteria: <ul style="list-style-type: none"> • Cannot exceed the taxpayer's state income tax liability for the year the credit is claimed. • The taxpayer can not claim credits under this program in excess of \$50,000 per taxable year. • The tax credit may be carried over for four years until the full credit is claimed. • The maximum amount of eligible tax credit issued may be the equivalent of 50% of the value of the qualifying contribution. • Contributions can not be less than \$100 (\$50 tax credit), except in situations where the credit has been carried forward from a previous year. • Total tax credits issued under this program may not exceed \$2 million. • Tax credits will be issued in the order they are received. In accordance with section 135.550 RSMo., I certify that the information provided above is true and accurate. I have read and understand the criteria established for the Domestic Violence Shelter tax credit program. I also understand the amount of the tax credit issued by the Missouri Department of Social Services will be reduced if it is determined that I have an outstanding balance owed to the Missouri Department of Revenue (135.815 RSMo.).		
TAXPAYER SIGNATURE		
PRINTED NAME		DATE
TYPE OF DONATION (ATTACH REQUIRED DOCUMENTATION)		
<input type="checkbox"/> Cash <input type="checkbox"/> Stocks/Bonds <input type="checkbox"/> Other Marketable Securities <input type="checkbox"/> Real Estate		
CONTRIBUTIONS THAT INCLUDE A BENEFIT		
FUNCTION OR EVENT		
<input type="checkbox"/> Banquet <input type="checkbox"/> Golf Tournament <input type="checkbox"/> Benefit Auction <input type="checkbox"/> Other (describe) _____		
BENEFIT DESCRIPTION		
FAIR MARKET VALUE OF THE BENEFIT		
I certify that on the date above, this agency received the contribution as noted and agree upon the value of the contribution as specified. The required verification documentation is attached to this application.		
EXECUTIVE DIRECTOR SIGNATURE		DATE
Remit to: Department of Social Services Attention: Domestic Violence Shelter Tax Credit P.O. Box 216 Jefferson City, MO 65102-0216		FOR OFFICIAL USE ONLY
Notification will be provided to the following upon approval of the application: Taxpayer (along with the amount of credit issued) Domestic Violence Shelter Missouri Department of Revenue		TAX CREDIT NUMBER
		DSS APPROVAL
		DATE PROCESSED
All incomplete or inaccurate applications will be returned to the Domestic Violence Shelter.		



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS

1. Taxpayer or Business name should be the complete name submitted on annual income tax returns.
2. Provide the complete address and telephone number of the taxpayer(s) or business.
3. Taxpayer identification is either the social security number of the individual taxpayer(s) or the business federal identification number (FEIN). Social security number(s) must be provided for all taxpayers listed in item #1.
4. Amount of donation is the total funds received or the total value of the donation after the fair market value of any benefit received is deducted (the eligible tax credit will be 50% of this amount).
5. Amount of tax credit is equal to 50% of the donation.
6. Date of the donation.
7. Taxpayer type - place and (X) in the appropriate box and provide supporting documentation indicated if applicable.
8. Identify the Domestic Violence Shelter receiving the donation.
9. Provide the organization's physical address in addition to a P.O. Box (if applicable).
10. Provide the organization's telephone.
11. Provide the organization's contact person's name.
12. Identify the type of donation made and provide supporting documentation.

Verifying documentation must be attached to the tax credit application. The type of documentation required will depend on the type of donation. Required documentation includes the following:

- Cash – legible receipt from the domestic violence shelter which indicates the name and address of the organization; name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution.
- Check – photocopy of the cancelled check, front and back - if not possible then a copy of the original check and a receipt from the domestic violence shelter including the same information required of a cash donation.
- Credit Card – legible transaction receipt with the name and address of the domestic violence shelter; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution. Receipts should have the credit card account number blacked out.
- Money order or cashiers check – legible copy of the original document with the name and address of the pregnancy resource center, name, address and telephone number of the contributor; amount of the cash donation and the date the contribution was received; signature of a representative of the domestic violence shelter receiving the contribution.
- Values of contributed stocks and bonds must be determined by a reputable source (e.g. Wall Street Journal, NYSE, NASDAQ, etc.). Information required when submitting applications for tax credit shall include the source and date the stock was valued and how the bond amount was determined.
- The values of contributions of real estate shall be equal to the lowest of at least two (2) qualified independent appraisals for commercial, vacant or residential property that has been determined to have a value of over \$25,000. Commercial, vacant or residential property having a value of \$25,000 or less will require only one (1) appraisal.



MISSOURI DEPARTMENT OF SOCIAL SERVICES
DOMESTIC VIOLENCE SHELTER TAX CREDIT
APPLICATION FOR CLAIMING TAX CREDITS

INSTRUCTIONS (CONTINUED)

- Contributions that include a benefit to the donor – documentation required will depend on how the type of contribution was made (i.e. cash, check, etc.). The same information is required as described for those types of donations listed above. Additional information required includes the type of function or event from which the benefit was received, description of the benefit received (if an auction item, identify the item received), gross amount of the contribution, fair market value of the benefit, and how the fair market value of the benefit was determined.

13. All applications and supporting documentation must be submitted to:

**Department of Social Services
Attention: Domestic Violence Shelter Tax Credit
P.O. Box 216
Jefferson City, MO 65102-0216**

The Director will verify with the Director of Revenue any outstanding balances due from taxpayer's prior year's state tax liability. If a balance due is outstanding, the amount of tax credit issued under this rule will be reduced by that amount. The Director shall be subject to the confidentiality and penalty provisions of section 32.057, RSMo, relating to the disclosure of tax information.

Within forty-five (45) days of receipt of the tax credit application, the Director will provide notification of its decision to approve the application to the following parties:

- Taxpayer (notification to the taxpayer will include the amount of tax credit that was approved)
- Domestic Violence Shelter; and
- Missouri Department of Revenue.

Tax credits shall be issued in the order contributions are received.

AUTHORITY: section 135.550, RSMo (SB 614, 93rd General Assembly, Second Regular Session, 2006). Emergency rule was filed Sept. 18, 2006, effective Oct. 1, 2006, expires March 29, 2007. A proposed rule, which covers the same material, is published in this issue of the Missouri Register.