
Rules of
Department of Social Service
Division 40—Division of Family Services
Chapter 80—Maternity Home Tax Credit

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**Title 13—DEPARTMENT OF
SOCIAL SERVICES**

**Division 40—Division of Family Services
Chapter 80—Maternity Home Tax Credit**

13 CSR 40-80.010 Maternity Home Tax Credit

PURPOSE: This rule describes the procedures for the implementation of section 135.600, RSMo Supp. 1997, Maternity Home Tax Credit to reflect the requirements of HB 491.

(1) Pursuant to section 135.600, RSMo, the following terms shall mean:

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

(B) "Maternity home," a 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 housing and assistance to pregnant women who are carrying their pregnancies to term.

1. Any maternity home in Missouri serving women "under age eighteen (18)" must be licensed by the Division of Family Services pursuant to sections 210.481–210.536, RSMo;

(C) "State tax liability," in the case of a business taxpayer, any liability 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

(D) "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.

(2) Contribution(s) to a maternity home(s) must be equal or exceed in value one hundred dollars (\$100) in a taxpayer's taxable year in order to qualify for a tax credit. A contribution may be cumulative to meet the one hundred dollar (\$100)-minimum value to a maternity home or homes. The maximum amount to be contributed and to apply to a tax credit is fifty thousand dollars (\$50,000) per taxpayer or per taxable year.

(A) Tax credits for contributions to eligible maternity homes may be claimed for contributions made on or after January 1, 2000; and

(B) Shall apply to all tax years after December 31, 1999.

(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 maternity home.

(4) 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. However, 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.

(5) Except for any excess credit which is carried over pursuant to section (4) of this rule, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution or contributions to a maternity home or homes in such taxpayer's taxable year has a value of at least one hundred dollars (\$100).

(6) The cumulative amount of tax credits which may be claimed, by all taxpayers contributing to maternity homes, in any one fiscal year, shall not exceed two (2) million dollars.

(7) Procedures to become an eligible maternity home and to apply for a tax credit.

(A) Annually, the director of the Department of Social Services or the director's designee will determine which facilities in Missouri may be classified as maternity homes. A facility must meet the definition stated in section (1) of this rule. In order for the director of the Department of Social Services to make such determinations the following information must be submitted:

1. Complete legal name of organization;
2. Complete address and telephone number;
3. Facility director's name;
4. A copy of certificate of incorporation;

5. Verification of Internal Revenue Service (IRS) tax exempt status; and

6. A brief program description to include ages of women served and capacity.

(B) All information should be submitted to: Division of Family Services, Residential Program Unit, P.O. Box 88, Jefferson City, MO 65103.

(C) Eligibility will need to be established annually for all unlicensed maternity homes. For calendar year 1998, the above information will be accepted by the Missouri Division of Family Services until October 1, 1998, to allow maternity homes to establish their eligibility and utilize the tax credit for their contributors. Beginning January 1, 1999, unlicensed maternity homes must submit the above information no later than January 31, of each calendar year, in order to maintain their eligibility for the maternity home tax credit.

(D) Maternity homes that are currently licensed by the Division of Family Services need not submit the information in subsection (6)(A) as this information will have been provided as a requirement for licensure. Licensed maternity homes will be automatically added to the approved maternity home listing.

(8) Within thirty (30) days of receipt of all the information listed above, the Division of Family Services will notify the maternity home in writing, of its approval status. Approved homes will automatically be added to the maternity home listing.

(9) Annually, the director of the Department of Social Services or the director's designee will develop and maintain a maternity home listing of all eligible maternity homes in the state of Missouri.

(A) A copy of the maternity home listing will be made available to taxpayers upon request to the Division of Family Services.

(B) Requests should be made in writing to P.O. Box 88, Jefferson City, MO 65103.

(C) By calling (573) 751-8934.

(10) An eligible maternity home shall report the receipt of any contribution it believes qualifies for the tax credit on a form provided by the division. This form shall subsequently be known as the Maternity Home Tax Credit Application.

(A) Maternity homes may request the tax credit application by writing to the Missouri Division of Family Services, P.O. Box 88, Jefferson City, MO 65103.

(B) By calling (573) 751-8934.

(C) Maternity homes shall be permitted to decline a contribution from a taxpayer.



(D) The tax credit application shall be submitted to the division, by the maternity home, within thirty (30) days of the receipt of the contribution.

(E) Within thirty (30) days of receipt of the tax credit application, the division will provide notification of its decision to approve the application to the following parties:

1. Taxpayer;
2. Maternity home; and
3. Missouri Department of Revenue.

(F) Within thirty (30) days of receipt of the tax credit application, the division will provide notification of its decision to deny the application to the following parties:

1. Taxpayer; and
2. Maternity home.

(11) The division shall equally apportion the total available tax credits among all eligible maternity homes effective the first day of each state fiscal year (FY).

(A) The division shall inform each eligible maternity home of its share of the apportioned credits no later than thirty (30) days following the first day of each fiscal year.

(B) For FY 1998, the apportionment will be one hundred fifty-three thousand eight hundred forty-six dollars and fifteen cents (\$153,846.15) per eligible maternity home.

(12) Beginning FY 1999, the division shall review the cumulative amount of approved tax credits not less than quarterly from the first day of each fiscal year.

(13) The division may reapportion available tax credits if, following the quarterly review, there exists maternity homes with unused tax credits while other maternity homes have exhausted, or nearly exhausted, their original apportioned tax credits.

(A) The division shall notify any maternity home so affected by the reapportioned tax credit within thirty (30) days of the reapportionment. The division's decision regarding reapportionment shall be final.

AUTHORITY: sections 135.600, RSMo Supp. 1998 and 207.020, RSMo 1994. Emergency rule filed May 26, 1998, effective June 11, 1998, expired Feb. 25, 1999. Original rule filed May 26, 1998, effective Nov. 30, 1998. Amended: Filed Sept. 1, 1999, effective April 30, 2000.*

**Original authority: 135.600, RSMo 1997, amended 1999; and 207.020, RSMo 1945, amended 1961, 1965, 1977, 1981, 1982, 1986, 1993.*