

SENATE BILL NO. 499

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHUPP.

1914S.02I

ADRIANE D. CROUSE, Secretary

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for child-care facilities.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.615, to read as follows:

135.615. 1. This section shall be known and may be cited as the "Child-care Provider Entrepreneurship Act".

2. As used in this section, the following terms mean:

(1) "Child-care facility", a child-care facility as such term is defined pursuant to section 210.201 and that is licensed by the department of health and senior services pursuant to the provisions of chapter 210;

(2) "Department", the department of health and senior services;

(3) "Qualifying expenses", the sum of the total amount spent for the following by a child-care facility:

(a) Personnel requirements, including, but not limited to:

a. Background checks;

b. First aid and CPR training; and

c. Safe sleep training;

17 (b) Educational certifications and professional
18 development related to child-care and running a child-care
19 business; and

20 (c) Capital improvement projects needed to open or
21 expand a facility;

22 (4) "State tax liability", any liability incurred by a
23 child-care facility pursuant to the provisions of chapters
24 143, excluding sections 143.191 to 143.265 and related
25 provisions.

26 3. For all tax years beginning on or after January 1,
27 2022, a child-care facility shall be allowed a tax credit
28 against the child-care facility's state tax liability in an
29 amount not to exceed fifty percent of qualifying expenses
30 made within the two-year period prior to an application
31 submitted to the department pursuant to subsection 4 of this
32 section.

33 4. (1) To obtain approval for tax credits pursuant to
34 this section, a child-care facility shall submit an
35 application for tax credits to the department. Each
36 application shall be reviewed by the department for
37 approval. In order to receive approval, an application
38 shall include:

39 (a) The qualifying expenses incurred by the child-care
40 facility during the previous two-year period; and

41 (b) Any other information that the department may
42 reasonably require to review the project for approval.

43 (2) If the department deems the application
44 sufficient, the taxpayer shall be notified in writing of the
45 approval for an amount of tax credits to be determined by
46 the department.

47 5. The department shall not approve applications for
48 tax credits pursuant to this section which, in the
49 aggregate, exceed five million dollars per fiscal year.

50 6. Tax credits issued pursuant to this section shall
51 not be refundable, but may be carried back to any of the
52 three preceding tax years or carried forward for any of the
53 five succeeding tax years. Tax credits issued pursuant to
54 this section shall not be transferred, sold, or assigned.

55 7. Pursuant to section 23.253 of the Missouri sunset
56 act:

57 (1) The provisions of the program authorized pursuant
58 to this section shall sunset automatically on August 28,
59 2028, unless reauthorized by an act of the general assembly;

60 (2) If such program is reauthorized, the program
61 authorized pursuant to this section shall sunset
62 automatically six years after the effective date of the
63 reauthorization; and

64 (3) This section shall terminate on September first of
65 the calendar year immediately following the calendar year in
66 which the program authorized pursuant to this section is
67 sunset.

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