

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/HCS/House Bill No. 999, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

3 "135.1310. 1. This section shall be known and may be
4 cited as the "Child Care Contribution Tax Credit Act".

5 2. For purposes of this section, the following terms
6 shall mean:

7 (1) "Child care", the same as defined in section
8 210.201;

9 (2) "Child care desert", a census tract that has a
10 poverty rate of at least twenty percent or a median family
11 income of less than eighty percent of the statewide average
12 and where at least five hundred people or thirty-three
13 percent of the population are located at least one-half mile
14 away from a child care provider in urbanized areas or at
15 least ten miles away in rural areas;

16 (3) "Child care provider", a child care provider as
17 defined in section 210.201 that is licensed pursuant to
18 section 210.221, or that is unlicensed and that is
19 registered with the department of elementary and secondary
20 education;

21 (4) "Contribution", an eligible donation of cash,
22 stock, bonds or other marketable securities, or real
23 property. "Contribution" shall include the reasonable
24 purchase price paid for an employer's purchase of child care
25 from a child care provider for the children of the
26 employer's employees;

27 (5) "Department", the Missouri department of economic
28 development;

29 (6) "Intermediary", a nonprofit organization that is,
30 or agrees to become, subject to the jurisdiction of this
31 state for the purposes of the administration and enforcement
32 of this section, and that distributes funds for the purposes
33 of supporting a child care provider;

34 (7) "Person related to the taxpayer", an individual
35 connected with the taxpayer by blood, adoption, or marriage,
36 or an individual, corporation, partnership, limited
37 liability company, trust, or association controlled by, or
38 under the control of, the taxpayer directly, or through an
39 individual, corporation, limited liability company,
40 partnership, trust, or association under the control of the
41 taxpayer;

42 (8) "Rural area", a town or community within the state
43 that is not within a metropolitan statistical area and has a
44 population of six thousand or fewer inhabitants as
45 established by the United States Census Bureau, or any
46 unincorporated area not within a metropolitan statistical
47 area;

48 (9) "State tax liability", any liability incurred by a
49 taxpayer pursuant to chapter 143 or chapter 148, exclusive
50 of the provisions relating to the withholding of tax as
51 provided for in sections 143.191 to 143.265 and related
52 provisions;

53 (10) "Tax credit", a credit against the taxpayer's
54 state tax liability;

55 (11) "Taxpayer", a corporation as defined in section
56 143.441 or 143.471, any charitable organization that is
57 exempt from federal income tax and whose Missouri unrelated
58 business taxable income, if any, would be subject to the
59 state income tax imposed pursuant to chapter 143, or

60 individuals or partnerships subject to the state income tax
61 imposed by the provisions of chapter 143.

62 3. For all tax years beginning on or after January 1,
63 2026, a taxpayer may claim the tax credit authorized in this
64 section against the taxpayer's state tax liability for the
65 tax year in which a verified contribution was made in an
66 amount equal to seventy-five percent of the verified
67 contribution to a child care provider or intermediary. The
68 minimum amount of any tax credit issued shall not be less
69 than one hundred dollars and shall not exceed two hundred
70 thousand dollars per tax year.

71 (1) A child care provider or intermediary shall apply
72 to the department to participate in the program established
73 in this section, using a form prescribed by the department.
74 The department shall determine eligibility and enter into an
75 agreement that meets the requirements of section 620.017
76 with an eligible child care facility or intermediary. Only
77 contributions to child care providers and intermediaries
78 that have entered into an agreement with the department may
79 receive a tax credit pursuant to this section.

80 (2) The child care provider or intermediary receiving
81 a contribution shall, within sixty days of the date it
82 received the contribution, file a contribution verification
83 with the department and issue a copy of the contribution
84 verification to the taxpayer. The contribution verification
85 shall be in the form established by the department and shall
86 include the taxpayer's name, taxpayer's state or federal tax
87 identification number or last four digits of the taxpayer's
88 Social Security number, amount of tax credit sought, amount
89 or description of contribution, legal name and address of
90 the child care provider receiving the tax credit, the child
91 care provider's federal employer identification number, the
92 child care provider's department of elementary and secondary

education vendor number or license number, the date the child care provider received the contribution from the taxpayer, and any other information requested by the department. The contribution verification shall include a signed attestation stating, in the case of a child care provider, that the child care provider will use the contribution solely to promote child care and, in the case of an intermediary, that the intermediary will distribute the contribution and any income thereon in full to one or more child care providers within two years of receipt.

(3) The failure of the child care provider or intermediary to timely issue the contribution verification to the taxpayer or file it with the department shall entitle the taxpayer to a refund of the contribution from the child care provider or intermediary.

4. A contribution, whether received from the taxpayer claiming the tax credit pursuant to this section or from an intermediary, is eligible when:

(1) The contribution is used directly by the child care provider to promote child care for children twelve years of age or younger, including by acquiring or improving child care facilities, equipment, or services, staff salaries, staff training, or improving the quality of child care;

(2) The contribution, if made to an intermediary, is distributed in full by the intermediary within two years of receipt to one or more child care providers for the sole purpose of promoting child care for children twelve years of age or younger;

(3) The contribution is made to a child care provider or intermediary in which the taxpayer or a person related to the taxpayer does not have a direct financial interest;

125 (4) The contribution made to an intermediary is not
126 designated for a child care provider in which the taxpayer
127 or a person related to the taxpayer has a direct financial
128 interest; and

129 (5) The contribution is not made in exchange for care
130 of a child or children, unless the contribution is made by
131 an employer in purchasing child care for the children of the
132 employer's employees.

133 5. A child care provider or intermediary that uses the
134 contribution for an ineligible purpose shall repay to the
135 department the value of the tax credit for the contribution
136 amount used for such ineligible purpose. An intermediary
137 that accepts a contribution and issues a taxpayer a
138 contribution verification is itself permanently ineligible
139 to claim or redeem a tax credit pursuant to this section.

140 6. (1) The tax credits authorized by this section
141 shall not be refundable and shall not be transferred, sold,
142 or otherwise conveyed. Any amount of approved tax credits
143 that a taxpayer is prohibited by this subsection from using
144 for the tax year in which the credit is first claimed may be
145 carried forward to the taxpayer's subsequent tax year for up
146 to six succeeding tax years.

147 (2) In the case of a taxpayer that has or elects pass-
148 through taxation pursuant to federal income tax law, the tax
149 credits issued pursuant to this section shall be apportioned
150 in proportion to the share of ownership of the taxpayer on
151 the last day of the taxpayer's tax period for which such tax
152 credits will be issued, to the following:

153 (a) The shareholders of the S corporation;

154 (b) The partners in a partnership; or

155 (c) The members of a limited liability company that
156 has or elects pass-through taxation pursuant to federal
157 income tax law.

158 (3) A taxpayer shall not claim a tax credit pursuant
159 to this section and a tax credit pursuant to section
160 135.1325 for the same contribution or expenditure.

161 7. Notwithstanding any provision of subsection 6 of
162 this section to the contrary, a taxpayer that is exempt,
163 under 26 U.S.C. Section 501(c)(3), and any amendments
164 thereto, from all or part of the federal income tax shall be
165 eligible for a refund of its tax credit issued under this
166 section, without regard to whether it has incurred any state
167 tax liability. Such exempt taxpayer may claim a refund of
168 the tax credit on its tax return required to be filed under
169 the provisions of chapter 143, exclusive of the return for
170 the withholding of tax under sections 143.191 to 143.265.

171 If such exempt taxpayer is not required to file a tax return
172 under the provisions of chapter 143, the exempt taxpayer may
173 claim a refund of the tax credit on a refund claim form
174 prescribed by the department of revenue. The department of
175 revenue shall prescribe such forms, instructions, and rules
176 as it deems appropriate to carry out the provisions of this
177 subsection.

178 8. (1) The amount of tax credits authorized pursuant
179 to this section shall not exceed twenty million dollars for
180 each calendar year. The department shall approve tax credit
181 applications on a first-come, first-served basis until the
182 tax credit authorization limit is reached for the calendar
183 year. A taxpayer shall apply to the department for the
184 child care contribution tax credit by submitting a copy of
185 the contribution verification provided by a child care
186 provider or intermediary to such taxpayer. Upon receipt of
187 such contribution verification, the department shall issue a
188 tax credit certificate to the taxpayer.

189 (2) If the maximum amount of tax credits allowed in
190 any calendar year as provided pursuant to subdivision (1) of

191 this subsection is authorized, the maximum amount of tax
192 credits allowed pursuant to subdivision (1) of this
193 subsection shall be increased by fifteen percent, provided
194 that all such increases in the allowable amount of tax
195 credits shall be reserved for contributions made to child
196 care providers located in a child care desert. The director
197 of the department shall publish such adjusted amount.

198 9. The tax credits allowed under this section shall be
199 considered a domestic and social tax credit under
200 subdivision (5) of subsection 2 of section 135.800.

201 10. All action and communication undertaken or
202 required under this section shall be exempt from section
203 105.1500.

204 11. The department may promulgate rules to implement
205 and administer the provisions of this section. Any rule or
206 portion of a rule, as that term is defined in section
207 536.010, that is created pursuant to the authority delegated
208 in this section shall become effective only if it complies
209 with and is subject to all of the provisions of chapter 536
210 and, if applicable, section 536.028. This section and
211 chapter 536 are nonseverable and if any of the powers vested
212 with the general assembly pursuant to chapter 536 to review,
213 to delay the effective date, or to disapprove and annul a
214 rule are subsequently held unconstitutional, then the grant
215 of rulemaking authority and any rule proposed or adopted
216 after August 28, 2025, shall be invalid and void.

217 12. Pursuant to section 23.253 of the Missouri sunset
218 act:

219 (1) The program authorized under this section shall
220 expire on December 31, 2031, unless reauthorized by the
221 general assembly;

222 (2) The act shall terminate on September first of the
223 calendar year immediately following the calendar year in
224 which the program authorized under this section is sunset;

225 (3) If such program is reauthorized, the program
226 authorized under this act shall automatically sunset six
227 years after the effective date of the reauthorization of
228 this section; and

229 (4) The provisions of this subsection shall not be
230 construed to limit or in any way impair the department of
231 revenue's ability to redeem tax credits authorized on or
232 before the date the program authorized pursuant to this
233 section expires or a taxpayer's ability to redeem such tax
234 credits.

235 135.1325. 1. This section shall be known and may be
236 cited as the "Employer Provided Child Care Assistance Tax
237 Credit Act".

238 2. For purposes of this section, the following terms
239 shall mean:

240 (1) "Child care desert", a census tract that has a
241 poverty rate of at least twenty percent or a median family
242 income of less than eighty percent of the statewide average
243 and where at least five hundred people or thirty-three
244 percent of the population are located at least one-half mile
245 away from a child care provider in urbanized areas or at
246 least ten miles away in rural areas;

247 (2) "Child care facility", a child care facility as
248 defined in section 210.201 that is licensed pursuant to
249 section 210.221, or that is unlicensed and that is
250 registered with the department of elementary and secondary
251 education;

252 (3) "Child care provider", a child care provider as
253 defined in section 210.201 that is licensed pursuant to
254 section 210.221, or that is unlicensed and that is

255 registered with the department of elementary and secondary
256 education;

257 (4) "Department", the Missouri department of economic
258 development;

259 (5) "Employer matching contribution", a contribution
260 made by the taxpayer to a cafeteria plan, as that term is
261 used in 26 U.S.C. Section 125, of an employee of the
262 taxpayer, which matches a dollar amount or percentage of the
263 employee's contribution to the cafeteria plan. "Employer
264 matching contribution" shall not include the amount of any
265 salary reduction or other compensation foregone by the
266 employee in connection with the cafeteria plan;

267 (6) "Qualified child care expenditure", an amount paid
268 of reasonable costs incurred that meet any of the following:

269 (a) To acquire, construct, rehabilitate, or expand
270 property that will be, or is, used as part of a child care
271 facility that is either operated by the taxpayer or
272 contracted with by the taxpayer and which does not
273 constitute part of the principal residence of the taxpayer
274 or any employee of the taxpayer;

275 (b) For the operating costs of a child care facility
276 of the taxpayer, including costs relating to the training of
277 child care employees, scholarship programs, and for
278 compensation to child care employees;

279 (c) Under a contract with a child care facility to
280 provide child care services to employees of the taxpayer; or

281 (d) As an employer matching contribution, but only to
282 the extent such employer matching contribution is restricted
283 by the taxpayer solely for the taxpayer's employee to obtain
284 child care services at a child care facility and is used for
285 that purpose during the tax year;

286 (7) "Rural area", a town or community within the state
287 that is not within a metropolitan statistical area and has a

population of six thousand or fewer inhabitants as
established by the United States Census Bureau, or any
unincorporated area not within a metropolitan statistical
area;

(8) "State tax liability", any liability incurred by
the taxpayer pursuant to the provisions of chapter 143 or
chapter 148, exclusive of the provisions relating to the
withholding of tax as provided for in sections 143.191 to
143.265 and related provisions;

(9) "Tax credit", a credit against the taxpayer's
state tax liability;

(10) "Taxpayer", a corporation as defined in section
143.441 or 143.471, any charitable organization that is
exempt from federal income tax and whose Missouri unrelated
business taxable income, if any, would be subject to the
state income tax imposed under chapter 143, or individuals
or partnerships subject to the state income tax imposed by
the provisions of chapter 143.

3. For all tax years beginning on or after January 1,
2026, a taxpayer with two or more employees may claim a tax
credit authorized in this section in an amount equal to
thirty percent of the qualified child care expenditures paid
or incurred with respect to a child care facility in order
to provide child care to the taxpayer's employees. The
maximum amount of any tax credit issued under this section
shall not exceed two hundred thousand dollars per taxpayer
per tax year.

4. A facility shall not be treated as a child care
facility with respect to a taxpayer unless enrollment in the
facility is open to the dependents of employees of the
taxpayer during the tax year, provided that the dependents
fall within the age range ordinarily cared for by, and only

320 require a level of care ordinarily provided by, such
321 facility.

322 5. (1) The tax credits authorized by this section
323 shall not be refundable or transferable. The tax credits
324 shall not be sold, assigned, or otherwise conveyed. Any
325 amount of approved tax credits that a taxpayer is prohibited
326 by this subsection from using for the tax year in which the
327 credit is first claimed may be carried forward to the
328 taxpayer's subsequent tax year for up to six succeeding tax
329 years.

330 (2) In the case of a taxpayer that has or elects pass-
331 through taxation pursuant to federal income tax law, the tax
332 credits issued pursuant to this section shall be apportioned
333 in proportion to the share of ownership of the taxpayer on
334 the last day of the taxpayer's tax period for which such tax
335 credits will be issued, to the following:

336 (a) The shareholders of the S corporation;
337 (b) The partners in a partnership; or
338 (c) The members of a limited liability company that
339 has or elects pass-through taxation pursuant to federal
340 income tax law.

341 (3) A taxpayer shall not claim a tax credit pursuant
342 to this section and a tax credit pursuant to section
343 135.1310 or 135.1350 for the same contribution or
344 expenditure.

345 6. Notwithstanding any provision of subsection 5 of
346 this section to the contrary, a taxpayer that is exempt,
347 under 26 U.S.C. Section 501(c)(3), and any amendments
348 thereto, from all or part of the federal income tax shall be
349 eligible for a refund of its tax credit issued under this
350 section, without regard to whether it has incurred any state
351 tax liability. Such exempt taxpayer may claim a refund of
352 the tax credit on its tax return required to be filed under

the provisions of chapter 143, exclusive of the return for the withholding of tax under sections 143.191 to 143.265. If such exempt taxpayer is not required to file a tax return under the provisions of chapter 143, the exempt taxpayer may claim a refund of the tax credit on a refund claim form prescribed by the department of revenue. The department of revenue shall prescribe such forms, instructions, and rules as it deems appropriate to carry out the provisions of this subsection.

7. (1) The amount of tax credits authorized pursuant to this section shall not exceed twenty million dollars for each calendar year. The department shall approve tax credit applications on a first-come, first-served basis until the tax credit authorization limit is reached for the calendar year.

(2) If the maximum amount of tax credits allowed in any calendar year as provided pursuant to subdivision (1) of this subsection is authorized, the maximum amount of tax credits allowed pursuant to subdivision (1) of this subsection shall be increased by fifteen percent, provided that all such increases in the allowable amount of tax credits shall be reserved for qualified child care expenditures for child care facilities located in a child care desert. The director of the department shall publish such adjusted amount.

8. A taxpayer who has been issued a tax credit under this section shall notify the department within sixty days of any cessation of operation, change in ownership, or agreement to assume recapture liability as such terms are defined by 26 U.S.C. Section 45F, in the form and manner prescribed by department rule or instruction. If there is a cessation of operation or change in ownership relating to a child care facility, the department may require the taxpayer

to repay the department an amount equal to the credit issued under this section, but this recapture amount shall be limited to the tax credit allowed under this section. The recapture amount shall be considered a tax liability arising on the tax payment due date for the tax year in which the cessation of operation, change in ownership, or agreement to assume recapture liability occurred and shall be assessed and collected under the same provisions that apply to a tax liability under chapter 143 or chapter 148, provided that no interest shall be assessed against any amounts recaptured pursuant to this subsection.

9. The tax credit allowed pursuant to this section shall be considered a domestic and social tax credit under subdivision (5) of subsection 2 of section 135.800.

10. All action and communication undertaken or required under this section shall be exempt from section 105.1500.

11. The department may promulgate rules to implement and administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be invalid and void.

12. Pursuant to section 23.253 of the Missouri sunset act:

418 (1) The program authorized under this act shall expire
419 on December 31, 2031, unless reauthorized by the general
420 assembly;

421 (2) The act shall terminate on September first of the
422 calendar year immediately following the calendar year in
423 which the program authorized under the act is sunset;

424 (3) If such program is reauthorized, the program
425 authorized under this act shall automatically sunset six
426 years after the effective date of the reauthorization of the
427 act; and

428 (4) The provisions of this subsection shall not be
429 construed to limit or in any way impair the department of
430 revenue's ability to redeem tax credits authorized on or
431 before the date the program authorized pursuant to this
432 section expires or a taxpayer's ability to redeem such tax
433 credits.

434 135.1350. 1. This section shall be known and may be
435 cited as the "Child Care Providers Tax Credit Act".

436 2. For purposes of this section, the following terms
437 shall mean:

438 (1) "Capital expenditures", expenses incurred by a
439 child care provider, during the tax year for which a tax
440 credit is claimed pursuant to this section, for the
441 construction, renovation, or rehabilitation of a child care
442 facility to the extent necessary to operate a child care
443 facility and comply with applicable child care facility
444 regulations promulgated by the department of elementary and
445 secondary education;

446 (2) "Child care desert", a census tract that has a
447 poverty rate of at least twenty percent or a median family
448 income of less than eighty percent of the statewide average
449 and where at least five hundred people or thirty-three
450 percent of the population are located at least one-half mile

away from a child care provider in urbanized areas or at
least ten miles away in rural areas;

(3) "Child care facility", a child care facility as
defined in section 210.201 that is licensed pursuant to
section 210.221, or that is unlicensed and that is
registered with the department of elementary and secondary
education;

(4) "Child care provider", a child care provider as
defined in section 210.201 that is licensed pursuant to
section 210.221, or that is unlicensed and that is
registered with the department of elementary and secondary
education;

(5) "Department", the department of elementary and
secondary education;

(6) "Employee", an employee, as that term is used in
subsection 2 of section 143.191, of a child care provider
who worked for the child care provider for an average of at
least ten hours per week for at least a three-month period
during the tax year for which a tax credit is claimed
pursuant to this section and who is not an immediate family
member of the child care provider;

(7) "Eligible employer withholding tax", the total
amount of tax that the child care provider was required,
under section 143.191, to deduct and withhold from the wages
it paid to employees during the tax year for which the child
care provider is claiming a tax credit pursuant to this
section, to the extent actually paid. "Eligible employer
withholding tax" shall not include any additional voluntary
withholding requested by an employee;

(8) "Rural area", a town or community within the state
that is not within a metropolitan statistical area and has a
population of six thousand or fewer inhabitants as
established by the United States Census Bureau, or any

484 unincorporated area not within a metropolitan statistical
485 area;

486 (9) "State tax liability", any liability incurred by
487 the taxpayer pursuant to the provisions of chapter 143,
488 exclusive of the provisions relating to the withholding of
489 tax as provided for in sections 143.191 to 143.265 and
490 related provisions;

491 (10) "Tax credit", a credit against the taxpayer's
492 state tax liability;

493 (11) "Taxpayer", a corporation as defined in section
494 143.441 or 143.471, any charitable organization that is
495 exempt from federal income tax and whose Missouri unrelated
496 business taxable income, if any, would be subject to the
497 state income tax imposed under chapter 143, or an individual
498 or partnership subject to the state income tax imposed by
499 the provisions of chapter 143.

500 3. For all tax years beginning on or after January 1,
501 2026, a child care provider with three or more employees may
502 claim a tax credit authorized in this section in an amount
503 equal to the child care provider's eligible employer
504 withholding tax, and may also claim a tax credit in an
505 amount up to thirty percent of the child care provider's
506 capital expenditures. No tax credit for capital
507 expenditures shall be allowed if the capital expenditures
508 are less than one thousand dollars. The amount of any tax
509 credit issued under this section shall not exceed two
510 hundred thousand dollars per child care provider per tax
511 year.

512 4. To claim a tax credit authorized pursuant to this
513 section, a child care provider shall submit to the
514 department, for preliminary approval, an application for the
515 tax credit on a form provided by the department and at such
516 times as the department may require. If the child care

provider is applying for a tax credit for capital expenditures, the child care provider shall present proof acceptable to the department that the child care provider's capital expenditures satisfy the requirements of subdivision (1) of subsection 2 of this section. Upon final approval of an application, the department shall issue the child care provider a certificate of tax credit.

5. (1) The tax credits authorized by this section shall not be refundable and shall not be transferred, sold, assigned, or otherwise conveyed. Any amount of credit that exceeds the child care provider's state tax liability for the tax year for which the tax credit is issued may be carried forward to the child care provider's subsequent tax year for up to six succeeding tax years.

(2) In the case of a taxpayer that has or elects pass-through taxation pursuant to federal income tax law, the tax credits issued pursuant to this section shall be apportioned in proportion to the share of ownership of the taxpayer on the last day of the taxpayer's tax period for which such tax credits will be issued, to the following:

(a) The shareholders of the S corporation;
(b) The partners in a partnership; or
(c) The members of a limited liability company that has or elects pass-through taxation pursuant to federal income tax law.

(3) A taxpayer shall not claim a tax credit pursuant to this section and a tax credit pursuant to section 135.1325 for the same contribution or expenditure.

6. Notwithstanding any provision of subsection 5 of this section to the contrary, a child care provider that is exempt, under 26 U.S.C. Section 501(c)(3), and any amendments thereto, from all or part of the federal income tax shall be eligible for a refund of its tax credit issued

under this section, without regard to whether it has incurred any state tax liability. Such exempt child care provider may claim a refund of the tax credit on its tax return required to be filed under the provisions of chapter 143, exclusive of the return for the withholding of tax under sections 143.191 to 143.265. If such exempt child care provider is not required to file a tax return under the provisions of chapter 143, the exempt child care provider may claim a refund of the tax credit on a refund claim form prescribed by the department of revenue. The department of revenue shall prescribe such forms, instructions, and rules as it deems appropriate to carry out the provisions of this subsection.

7. (1) The amount of tax credits authorized pursuant to this section shall not exceed twenty million dollars for each calendar year. The department shall approve tax credit applications on a first-come, first-served basis until the tax credit authorization limit is reached for the calendar year.

(2) If the maximum amount of tax credits allowed in any calendar year as provided pursuant to subdivision (1) of this subsection is authorized, the maximum amount of tax credits allowed pursuant to subdivision (1) of this subsection shall be increased by fifteen percent, provided that all such increases in the allowable amount of tax credits shall be reserved for child care providers located in a child care desert. The director of the department shall publish such adjusted amount.

8. The tax credit authorized by this section shall be considered a domestic and social tax credit under subdivision (5) of subsection 2 of section 135.800.

9. All action and communication undertaken or required with respect to this section shall be exempt from section

105.1500. Notwithstanding section 32.057 or any other tax confidentiality law to the contrary, the department of revenue may disclose tax information to the department for the purpose of the verification of a child care provider's eligible employer withholding tax under this section.

10. The department may promulgate rules and adopt statements of policy, procedures, forms and guidelines to implement and administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be invalid and void.

11. Pursuant to section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall expire on December 31, 2031, unless reauthorized by the general assembly;

(2) The act shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset;

(3) If such program is reauthorized, the program authorized under this section shall automatically sunset six years after the effective date of the reauthorization of this section; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair the department of

616 revenue's ability to redeem tax credits authorized on or
617 before the date the program authorized pursuant to this
618 section expires or a taxpayer's ability to redeem such tax
619 credits."; and

620 Further amend the title and enacting clause accordingly.