

SENATE BILL NO. 1044

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR WASHINGTON.

4350S.011

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for providing services to homeless persons.

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

Section A. Chapter 135, RSMo, is amended by adding thereto
2 one new section, to be known as section 135.390, to read as
3 follows:

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

3 (1) "Department", the department of economic
4 development;

5 (2) "Eligible taxpayer", a taxpayer who is a:

6 (a) Qualified provider of employment services to
7 homeless persons;

8 (b) Qualified provider of employment to homeless
9 persons; or

10 (c) Qualified provider of housing to homeless persons;

11 (3) "Homeless", the same meaning as assigned to that
12 term under section 67.1062;

13 (4) "Qualified provider of employment services to
14 homeless persons", a taxpayer who has been certified
15 pursuant to subsection 4 of this section;

16 (5) "Qualified provider of employment to homeless
17 persons", a taxpayer who has been certified pursuant to
18 subsection 5 of this section;

19 (6) "Qualified provider of housing to homeless
20 persons", a taxpayer who has been certified pursuant to
21 subsection 6 of this section;

22 (7) "Tax credit", a credit against the tax otherwise
23 due pursuant to chapter 143, excluding withholding tax
24 imposed pursuant to sections 143.191 to 143.265;

25 (8) "Taxpayer", a person, firm, a partner in a firm,
26 corporation, or a shareholder in an S corporation doing
27 business in the state of Missouri and subject to the state
28 income tax imposed by the provisions of chapter 143,
29 including any charitable organization which is exempt from
30 federal income tax and whose Missouri unrelated business
31 taxable income, if any, would be subject to the state income
32 tax imposed under chapter 143.

33 2. For all tax years beginning on or after January 1,
34 2027, an eligible taxpayer shall be allowed to claim a tax
35 credit against such taxpayer's income tax liability in an
36 amount not to exceed ten thousand dollars for each tax year
37 in which the eligible taxpayer is a qualified provider of
38 employment services, a qualified provider of employment, or
39 a qualified provider of housing services to homeless
40 persons. Tax credits authorized by this section shall not
41 be refundable or transferable, but may be carried forward to
42 a taxpayer's subsequent three tax years.

43 3. The total amount of tax credits authorized under
44 this section shall not exceed one million dollars per fiscal
45 year.

46 4. The department shall be responsible for creating
47 and publishing guidelines for determining who is a qualified

48 provider of employment services to homeless persons. The
49 department shall create an application for taxpayers to
50 apply to be certified as qualified providers of employment
51 services to homeless persons. In order to receive such
52 certification, a taxpayer shall, at a minimum, demonstrate
53 that such taxpayer provides services or training designed
54 specifically to help homeless persons find and secure
55 meaningful employment opportunities. Examples of taxpayers
56 who may receive such a certification include, but are not
57 limited to, workforce development agencies and employment
58 training agencies who provide educational and job-seeking
59 services tailored specifically for homeless persons. Any
60 certification granted under this subsection shall be valid
61 for twelve months, and such certification may be
62 reauthorized for subsequent years.

63 5. The department shall be responsible for creating
64 and publishing guidelines for determining who is a qualified
65 provider of employment to homeless persons. The department
66 shall create an application for taxpayers to apply to be
67 certified as qualified providers of employment to homeless
68 persons. In order to receive such certification, a taxpayer
69 shall, at a minimum, demonstrate that such taxpayer provides
70 employment of at least twenty-eight hours per week, at a
71 wage rate that meets or exceeds the state minimum wage rate
72 under section 290.502, to one or more homeless persons. Any
73 certification granted under this subsection shall be valid
74 for twelve months, and such certification may be
75 reauthorized for subsequent years.

76 6. The department shall be responsible for creating
77 and publishing guidelines for determining who is a qualified
78 provider of housing for homeless persons. The department
79 shall create an application for taxpayers to apply to be

80 certified as qualified providers of housing to homeless
81 persons. In order to receive such certification, a taxpayer
82 shall, at a minimum, demonstrate that such taxpayer leases,
83 rents, or provides free of charge adequate income-based
84 residential housing to homeless persons. Any certification
85 granted under this subsection shall be valid for twelve
86 months, and such certification may be reauthorized for
87 subsequent years.

88 7. The department shall design and publish an
89 application for taxpayers to receive the credit authorized
90 in this section. The application shall require a taxpayer
91 to provide proof that such taxpayer has been certified or
92 recertified, within one calendar year of the date such
93 application is received by the department, as a qualified
94 provider of employment services, employment, or housing to
95 homeless persons, under subsections 4 to 6 of this section.
96 Applications shall be accepted and approved by the
97 department on a first-come, first-served basis. Subject to
98 the provisions of subsection 3 of this section, the
99 department shall issue certificates of eligibility to those
100 taxpayers who submit applications which have been approved.

101 8. The tax credit authorized pursuant to this section
102 shall be considered a domestic and social tax credit for the
103 purposes of sections 135.800 to 135.830.

104 9. The department may promulgate such rules or
105 regulations as are necessary to administer the provisions of
106 this section. Any rule or portion of a rule, as that term
107 is defined in section 536.010, that is created under the
108 authority delegated in this section shall become effective
109 only if it complies with and is subject to all of the
110 provisions of chapter 536 and, if applicable, section
111 536.028. This section and chapter 536 are nonseverable and

112 if any of the powers vested with the general assembly
113 pursuant to chapter 536 to review, to delay the effective
114 date, or to disapprove and annul a rule are subsequently
115 held unconstitutional, then the grant of rulemaking
116 authority and any rule proposed or adopted after August 28,
117 2026, shall be invalid and void.

118 10. Pursuant to section 23.253 of the Missouri Sunset
119 Act:

120 (1) The program authorized pursuant to this section
121 shall automatically sunset December 31, 2032, unless
122 reauthorized by an act of the general assembly;

123 (2) This section shall terminate on September first of
124 the calendar year immediately following the calendar year in
125 which the program authorized pursuant to this section is
126 sunset; and

127 (3) The provisions of this subsection shall not be
128 construed to impair or impede the state's fulfillment of any
129 obligations, including the authorization, issuance, or
130 redemption of tax credits, incurred pursuant to this section
131 prior to the date the program authorized pursuant to this
132 section is sunset.

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