

SECOND REGULAR SESSION

HOUSE BILL NO. 1587

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WASHINGTON.

3900H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for providers of 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 one new section, to be known as section 135.390, to read as follows:

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

(1) "Eligible amount", for any taxpayer, the amount of such taxpayer's income tax liability in a given tax year under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, up to and including ten thousand dollars;

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

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

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

(c) Qualified provider of housing to homeless persons;

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

(4) "Qualified provider of employment services to homeless persons", a taxpayer who has been certified as such under the provisions of subsection 4 of this section;

(5) "Qualified provider of employment to homeless persons", a taxpayer who has been certified as such under the provisions of subsection 5 of this section;

(6) "Qualified provider of housing to homeless persons", a taxpayer who has been certified as such under the provisions of subsection 6 of this section.

2. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall be allowed to claim a tax credit against such taxpayer's income tax liability under chapter

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 143, excluding withholding tax imposed by sections 143.191 to 143.265, in such taxpayer's
19 eligible amount.

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

22 4. The division of workforce development within the department of higher
23 education and workforce development, or any other Missouri state agency, shall be
24 responsible for creating and publishing guidelines for determining who is a qualified
25 provider of employment services to homeless persons. The division shall create an
26 application for taxpayers to apply to be certified as qualified providers of employment
27 services to homeless persons. In order to receive such certification, a taxpayer shall, at a
28 minimum, demonstrate that such taxpayer provides services or training designed
29 specifically to help homeless persons find and secure meaningful employment
30 opportunities. Examples of taxpayers that may receive such a certification include, but are
31 not limited to, workforce development agencies and employment training agencies that
32 provide educational and job-seeking services tailored specifically for homeless persons.
33 Any certification granted under this subsection shall be valid for twelve months, for
34 purposes of applying to the department of revenue for the tax credit authorized under this
35 section.

36 5. The department of labor shall be responsible for creating and publishing
37 guidelines for determining who is a qualified provider of employment to homeless persons.
38 The department shall create an application for taxpayers to apply to be certified as
39 qualified providers of employment to homeless persons. In order to receive such
40 certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer provides
41 employment of at least twenty-eight hours per week, at a wage rate that meets or exceeds
42 the state minimum wage rate under section 290.502, to one or more homeless persons. Any
43 certification granted under this subsection shall be valid for twelve months, for purposes
44 of applying to the department of revenue for the tax credit authorized under this section.

45 6. The Missouri housing development commission shall be responsible for creating
46 and publishing guidelines for determining who is a qualified provider of housing for
47 homeless persons. The commission shall create an application for taxpayers to apply to be
48 certified as qualified providers of housing to homeless persons. In order to receive such
49 certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer leases, rents,
50 or provides free of charge adequate income-based residential housing to homeless persons.
51 Any certification granted under this subsection shall be valid for twelve months, for
52 purposes of applying to the department of revenue for the tax credit authorized under this
53 section.

54 7. The department of revenue shall design and publish an application for taxpayers
55 to receive the credit authorized in this section. The application shall require a taxpayer to
56 provide proof that such taxpayer has been certified or recertified, within one calendar year
57 of the date such application is received by the department of revenue, as a qualified
58 provider of employment services, employment, or housing to homeless persons, under
59 subsections 4 to 6 of this section. Applications shall be accepted and approved by the
60 department of revenue on a first-come, first-served basis. The department of revenue shall
61 issue certificates of eligibility to those taxpayers that submit applications that have been
62 approved.

63 8. The department of revenue, the department of higher education and workforce
64 development, the department of labor, the Missouri housing development commission, and
65 any other agency wherein workforce development lies may promulgate such rules or
66 regulations as are necessary to administer the provisions of this section. Any rule or
67 portion of a rule, as that term is defined in section 536.010, that is created under the
68 authority delegated in this section shall become effective only if it complies with and is
69 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This
70 section and chapter 536 are nonseverable, and if any of the powers vested with the general
71 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove
72 and annul a rule are subsequently held unconstitutional, then the grant of rule making
73 authority and any rule proposed or adopted after August 28, 2020, shall be invalid and
74 void.

75 9. Under section 23.253 of the Missouri Sunset Act:

76 (1) The program authorized under this section shall automatically sunset six years
77 after the effective date of this section, unless reauthorized by an act of the general
78 assembly;

79 (2) If such program is reauthorized, the program authorized under this section
80 shall automatically sunset twelve years after the effective date of the reauthorization of this
81 section; and

82 (3) This section shall terminate on September first of the calendar year immediately
83 following the calendar year in which the program authorized under this section is sunset.

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