

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute for Senate Bill No. 802, Page 1, Section A, Line 4, by inserting after all
2 of the said section and line the following:

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

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

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

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

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

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

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

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

22 (7) "Person related to the taxpayer", an individual connected with the taxpayer by blood,
23 adoption, or marriage, or an individual, corporation, partnership, limited liability company, trust, or
24 association controlled by, or under the control of, the taxpayer directly, or through an individual,
25 corporation, limited liability company, partnership, trust, or association under the control of the
26 taxpayer;

27 (8) "Rural area", a town or community within the state that is not within a metropolitan
28 statistical area and has a population of six thousand or fewer inhabitants as determined by the last
29 preceding federal decennial census or any unincorporated area not within a metropolitan statistical
30 area;

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1 (9) "State tax liability", any liability incurred by a taxpayer pursuant to chapter 143 or
2 chapter 148, exclusive of the provisions relating to the withholding of tax as provided for in sections
3 143.191 to 143.265 and related provisions;

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

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

9 3. For all tax years beginning on or after January 1, 2025, a taxpayer may claim the tax
10 credit authorized in this section against the taxpayer's state tax liability for the tax year in which a
11 verified contribution was made in an amount equal to seventy-five percent of the verified
12 contribution to a child care provider or intermediary. The minimum amount of any tax credit issued
13 shall not be less than one hundred dollars and shall not exceed two hundred thousand dollars per tax
14 year.

15 (1) The child care provider or intermediary shall apply to the department to participate in
16 the program established in this section, using a form prescribed by the department. The department
17 shall determine eligibility and enter into an agreement that meets the requirement of section 620.017
18 with an eligible child care facility or intermediary. Only contributions to child care providers and
19 intermediaries that have entered into an agreement with the department may receive a tax credit
20 pursuant to this section.

21 (2) The child care provider or intermediary receiving a contribution shall, within sixty days
22 of the date it received the contribution, file a contribution verification with the department and issue
23 a copy of the contribution verification to the taxpayer. The contribution verification shall be in the
24 form established by the department and shall include the taxpayer's name, taxpayer's state or federal
25 tax identification number or last four digits of the taxpayer's Social Security number, amount of tax
26 credit sought, amount or description of contribution, legal name and address of the child care
27 provider receiving the tax credit, the child care provider's federal employer identification number,
28 the child care provider's department of elementary and secondary education vendor number or
29 license number, the date the child care provider received the contribution from the taxpayer, and any
30 other information requested by the department. The contribution verification shall include a signed
31 attestation stating, in the case of a child care provider, that the child care provider will use the
32 contribution solely to promote child care and, in the case of an intermediary, that the intermediary
33 will distribute the contribution and any income thereon in full to one or more child care providers
34 within two years of receipt.

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

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

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

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

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

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

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

14 5. A child care provider or intermediary that uses the contribution for an ineligible purpose
15 shall repay to the department the value of the tax credit for the contribution amount used for an
16 ineligible purpose. An intermediary that accepts a contribution and issues a taxpayer a contribution
17 verification is itself permanently ineligible to claim or redeem a tax credit pursuant to this section.

18 6. (1) The tax credits authorized by this section shall not be refundable and shall not be
19 transferred, sold, or otherwise conveyed. Any amount of approved tax credits that a taxpayer is
20 prohibited by this subsection from using for the tax year in which the credit is first claimed may be
21 carried forward to the taxpayer's subsequent tax year for up to six succeeding tax years.

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

26 (a) The shareholders of the S corporation;

27 (b) The partners in a partnership; or

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

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

32 7. Notwithstanding any provision of subsection 6 of this section to the contrary, a taxpayer
33 that is exempt, under 26 U.S.C. Section 501(c)(3), and any amendments thereto, from all or part of
34 the federal income tax shall be eligible for a refund of its tax credit issued under this section,
35 without regard to whether it has incurred any state tax liability. Such exempt taxpayer may claim a
36 refund of the tax credit on its tax return required to be filed under the provisions of chapter 143,
37 exclusive of the return for the withholding of tax under sections 143.191 to 143.265. If such exempt
38 taxpayer is not required to file a tax return under the provisions of chapter 143, the exempt taxpayer
39 may claim a refund of the tax credit on a refund claim form prescribed by the department of

1 revenue. The department of revenue shall prescribe such forms, instructions, and rules as it deems
2 appropriate to carry out the provisions of this subsection.

3 8. (1) The amount of tax credits authorized pursuant to this section shall not exceed twenty
4 million dollars for each calendar year. The department shall approve tax credit applications on a
5 first-come, first-served basis until the tax credit authorization limit is reached for the calendar year.
6 A taxpayer shall apply to the department for the child care contribution tax credit by submitting a
7 copy of the contribution verification provided by a child care provider or intermediary to such
8 taxpayer. Upon receipt of such contribution verification, the department shall issue a tax credit
9 certificate to the taxpayer.

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

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

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

20 11. The department may promulgate rules to implement and administer the provisions of
21 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
22 pursuant to the authority delegated in this section shall become effective only if it complies with and
23 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
24 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to
25 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
26 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
27 August 28, 2024, shall be invalid and void.

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

29 (1) The program authorized under this section shall expire on December 31, 2030, unless
30 reauthorized by the general assembly;

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

33 (3) This section shall terminate on September first of the calendar year immediately
34 following the calendar year in which the program authorized under this section is sunset; and

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

38 135.1325. 1. This section shall be known and may be cited as the "Employer Provided
39 Child Care Assistance Tax Credit Act".

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

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

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

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

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

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

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

20 (a) To acquire, construct, rehabilitate, or expand property that will be, or is, used as part of a
21 child care facility that is either operated by the taxpayer or contracted with by the taxpayer and
22 which does not constitute part of the principal residence of the taxpayer or any employee of the
23 taxpayer;

24 (b) For the operating costs of a child care facility of the taxpayer, including costs relating to
25 the training of child care employees, scholarship programs, and for compensation to child care
26 employees; or

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

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

32 (7) "Rural area", a town or community within the state that is not within a metropolitan
33 statistical area and has a population of six thousand or fewer inhabitants as determined by the last
34 preceding federal decennial census or any unincorporated area not within a metropolitan statistical
35 area;

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

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

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

5 3. For all tax years beginning on or after January 1, 2025, a taxpayer with two or more
6 employees may claim a tax credit authorized in this section in an amount equal to thirty percent of
7 the qualified child care expenditures paid or incurred with respect to a child care facility in order to
8 provide child care to the taxpayer's employees. The maximum amount of any tax credit issued
9 under this section shall not exceed two hundred thousand dollars per taxpayer per tax year.

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

14 5. (1) The tax credits authorized by this section shall not be refundable or transferable. The
15 tax credits shall not be sold, assigned, or otherwise conveyed. Any amount of approved tax credits
16 that a taxpayer is prohibited by this subsection from using for the tax year in which the credit is first
17 claimed may be carried forward to the taxpayer's subsequent tax year for up to six succeeding tax
18 years.

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

23 (a) The shareholders of the S corporation;

24 (b) The partners in a partnership; or

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

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

29 6. Notwithstanding any provision of subsection 5 of this section to the contrary, a taxpayer
30 that is exempt, under 26 U.S.C. Section 501(c)(3), and any amendments thereto, from all or part of
31 the federal income tax shall be eligible for a refund of its tax credit issued under this section,
32 without regard to whether it has incurred any state tax liability. Such exempt taxpayer may claim a
33 refund of the tax credit on its tax return required to be filed under the provisions of chapter 143,
34 exclusive of the return for the withholding of tax under sections 143.191 to 143.265. If such exempt
35 taxpayer is not required to file a tax return under the provisions of chapter 143, the exempt taxpayer
36 may claim a refund of the tax credit on a refund claim form prescribed by the department of
37 revenue. The department of revenue shall prescribe such forms, instructions, and rules as it deems
38 appropriate to carry out the provisions of this subsection.

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

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

10 8. A taxpayer who has been issued a tax credit under this section shall notify the department
11 within sixty days of any cessation of operation, change in ownership, or agreement to assume
12 recapture liability as such terms are defined by 26 U.S.C. Section 45F, in the form and manner
13 prescribed by department rule or instruction. If there is a cessation of operation or change in
14 ownership relating to a child care facility, the department may require the taxpayer to repay the
15 department an amount equal to the credit issued under this section, but this recapture amount shall
16 be limited to the tax credit allowed under this section. The recapture amount shall be considered a
17 tax liability arising on the tax payment due date for the tax year in which the cessation of operation,
18 change in ownership, or agreement to assume recapture liability occurred and shall be assessed and
19 collected under the same provisions that apply to a tax liability under chapter 143 or chapter 148,
20 provided that no interest shall be assessed against any amounts recaptured pursuant to this
21 subsection.

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

24 10. All action and communication undertaken or required under this section shall be exempt
25 from the provisions of section 105.1500.

26 11. The department may promulgate rules to implement and administer the provisions of
27 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
28 pursuant to the authority delegated in this section shall become effective only if it complies with and
29 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
30 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to
31 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
32 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
33 August 28, 2024, shall be invalid and void.

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

35 (1) The program authorized under this act shall expire on December 31, 2030, unless
36 reauthorized by the general assembly;

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

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

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

6 135.1350. 1. This section shall be known and may be cited as the "Child Care Providers
7 Tax Credit Act".

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

9 (1) "Capital expenditures", expenses incurred by a child care provider, during the tax year
10 for which a tax credit is claimed pursuant to this section, for the construction, renovation, or
11 rehabilitation of a child care facility to the extent necessary to operate a child care facility and
12 comply with applicable child care facility regulations promulgated by the department of elementary
13 and secondary education;

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

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

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

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

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

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

34 (8) "Rural area", a town or community within the state that is not within a metropolitan
35 statistical area and has a population of six thousand or fewer inhabitants as determined by the last
36 preceding federal decennial census or any unincorporated area not within a metropolitan statistical
37 area;

1 (9) "State tax liability", any liability incurred by the taxpayer pursuant to the provisions of
2 chapter 143, exclusive of the provisions relating to the withholding of tax as provided for in sections
3 143.191 to 143.265 and related provisions;

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

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

9 3. For all tax years beginning on or after January 1, 2025, a child care provider with three or
10 more employees may claim a tax credit authorized in this section in an amount equal to the child
11 care provider's eligible employer withholding tax, and may also claim a tax credit in an amount up
12 to thirty percent of the child care provider's capital expenditures. No tax credit for capital
13 expenditures shall be allowed if the capital expenditures are less than one thousand dollars. The
14 amount of any tax credit issued under this section shall not exceed two hundred thousand dollars per
15 child care provider per tax year.

16 4. To claim a tax credit authorized pursuant to this section, a child care provider shall submit
17 to the department, for preliminary approval, an application for the tax credit on a form provided by
18 the department and at such times as the department may require. If the child care provider is
19 applying for a tax credit for capital expenditures, the child care provider shall present proof
20 acceptable to the department that the child care provider's capital expenditures satisfy the
21 requirements of subdivision (1) of subsection 2 of this section. Upon final approval of an
22 application, the department shall issue the child care provider a certificate of tax credit.

23 5. (1) The tax credits authorized by this section shall not be refundable and shall not be
24 transferred, sold, assigned, or otherwise conveyed. Any amount of credit that exceeds the child care
25 provider's state tax liability for the tax year for which the tax credit is issued may be carried forward
26 to the child care provider's subsequent tax year for up to six succeeding tax years.

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

31 (a) The shareholders of the S corporation;

32 (b) The partners in a partnership; or

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

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

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

1 without regard to whether it has incurred any state tax liability. Such exempt child care provider
2 may claim a refund of the tax credit on its tax return required to be filed under the provisions of
3 chapter 143, exclusive of the return for the withholding of tax under sections 143.191 to 143.265. If
4 such exempt child care provider is not required to file a tax return under the provisions of chapter
5 143, the exempt child care provider may claim a refund of the tax credit on a refund claim form
6 prescribed by the department of revenue. The department of revenue shall prescribe such forms,
7 instructions, and rules as it deems appropriate to carry out the provisions of this subsection.

8 7. (1) The amount of tax credits authorized pursuant to this section shall not exceed twenty
9 million dollars for each calendar year. The department shall approve tax credit applications on a
10 first-come, first-served basis until the tax credit authorization limit is reached for the calendar year.

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

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

18 9. All action and communication undertaken or required with respect to this section shall be
19 exempt from the provisions of section 105.1500. Notwithstanding section 32.057 or any other tax
20 confidentiality law to the contrary, the department of revenue may disclose tax information to the
21 department for the purpose of the verification of a child care provider's eligible employer
22 withholding tax under this section.

23 10. The department may promulgate rules and adopt statements of policy, procedures,
24 forms, and guidelines to implement and administer the provisions of this section. Any rule or
25 portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority
26 delegated in this section shall become effective only if it complies with and is subject to all of the
27 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
28 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to
29 review, to delay the effective date, or to disapprove and annul a rule are subsequently held
30 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
31 August 28, 2024, shall be invalid and void.

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

33 (1) The program authorized under this section shall expire on December 31, 2030, unless
34 reauthorized by the general assembly;

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

37 (3) This section shall terminate on September first of the calendar year immediately
38 following the calendar year in which the program authorized under this section is sunset; and

1 (4) The provisions of this subsection shall not be construed to limit or in any way impair the
2 department of revenue's ability to redeem tax credits authorized on or before the date the program
3 authorized pursuant to this section expires or a taxpayer's ability to redeem such tax credits."; and
4
5 Further amend said bill by amending the title, enacting clause, and intersectional references
6 accordingly.