

HOUSE BILL NO. 2891

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COLLINS.

5896H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for homeless shelters.

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 135.395, to read as follows:

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

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

(2) "Eligible taxpayer", a taxpayer that has been certified as a local homeless shelter under subsection 3 of this section;

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

(4) "Local homeless shelter", any homeless shelter that is:

(a) Exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and

(b) Providing temporary living arrangements or other transitional housing facilities with support services, in the area in which the taxpayer claiming the tax credit under this section resides, for individuals and families who otherwise lack a fixed, regular, or adequate nighttime residence and lack the resources or support networks to obtain other permanent housing;

(5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, excluding withholding tax

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 imposed by sections 143.191 to 143.265, including any charitable organization that is
19 exempt from federal income tax and whose Missouri unrelated business taxable income,
20 if any, would be subject to the state income tax imposed under chapter 143.

21 2. For all tax years beginning on or after January 1, 2024, an eligible taxpayer
22 shall be allowed to claim a tax credit against such taxpayer's income tax liability in an
23 amount not to exceed ten thousand dollars for each tax year in which the eligible
24 taxpayer is certified as a local homeless shelter for homeless persons.

25 3. The department shall be responsible for creating and publishing guidelines for
26 determining which facilities in this state may be classified as local homeless shelters.
27 The department shall create an application for taxpayers to apply to be certified as a
28 local homeless shelter and may require whatever information that is reasonably
29 necessary to make such a determination. In order to receive such certification, a
30 taxpayer shall, at a minimum, demonstrate that such taxpayer meets the definition of a
31 local homeless shelter under subsection 1 of this section. Any certification granted
32 under this subsection shall be valid for twelve months, and such certification may be
33 reauthorized for subsequent years.

34 4. The department shall design and publish an application for taxpayers to
35 receive the credit authorized in this section. The application shall require a taxpayer to
36 provide proof that such taxpayer has been certified or recertified within one calendar
37 year of the date such application is received by the department under subsection 3 of
38 this section. Applications shall be accepted and approved by the department on a first-
39 come, first-served basis. The department shall issue certificates of eligibility to those
40 taxpayers who submit applications that have been approved.

41 5. Tax credits authorized by this section shall not be refundable or transferable
42 but may be carried forward to a taxpayer's subsequent three tax years.

43 6. The cumulative amount of tax credits that may be claimed under this section
44 shall not exceed one million dollars per fiscal year. If the amount of tax credits claimed
45 in a fiscal year under this section exceeds one million dollars, tax credits shall be allowed
46 based on the order in which they are claimed.

47 7. The department may promulgate such rules or regulations as are necessary to
48 administer the provisions of this section. Any rule or portion of a rule, as that term is
49 defined in section 536.010, that is created under the authority delegated in this section
50 shall become effective only if it complies with and is subject to all of the provisions of
51 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
52 nonseverable, and if any of the powers vested with the general assembly pursuant to
53 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are

54 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**
55 **proposed or adopted after August 28, 2024, shall be invalid and void.**

56 **8. Under section 23.253 of the Missouri sunset act:**

57 **(1) The program authorized under this section shall automatically sunset on**
58 **December 31, 2030, unless reauthorized by an act of the general assembly;**

59 **(2) If such program is reauthorized, the program authorized under this section**
60 **shall automatically sunset twelve years after the effective date of the reauthorization of**
61 **this section;**

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

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

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