

HB 2926 -- COMMUNITY COLLEGE INSTRUCTOR TAX CREDIT

SPONSOR: Wilson

Beginning in tax year 2025, businesses that employ a qualified career and technical instructor and that have a memorandum of understanding with a Missouri community college to allow that employee to provide services to the business and the community college are eligible for a tax credit equal to the lesser of \$5000 or the eligible compensation amount paid to the qualified career and technical instructor. Each business is eligible to claim five such tax credits annually.