

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 67, Page 4, Section  
2 32.115, Line 121, by inserting after all of 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;

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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 pursuant to chapter 143, or  
8 individuals 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, 2026, 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) A child care provider or intermediary shall apply to the department to participate in the  
16 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 requirements of section  
18 620.017 with an eligible child care facility or intermediary. Only contributions to child care  
19 providers and intermediaries that have entered into an agreement with the department may receive a  
20 tax credit 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 the 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 such  
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, 2025, 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, 2031, unless  
30 reauthorized by the general assembly;

31 (2) The act shall terminate on September first of the calendar year immediately following  
32 the calendar year in which the program authorized under this section is sunset;

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

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, 2026, 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 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, 2025, 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, 2031, unless  
36 reauthorized by the general assembly;

37           (2) The act shall terminate on September first of the calendar year immediately following  
38 the calendar year in which the program authorized under the act is sunset;

1           (3) If such program is reauthorized, the program authorized under this act shall  
2 automatically sunset six years after the effective date of the reauthorization of the act; 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) "Employee", an employee, as that term is used in subsection 2 of section 143.191, of a  
26 child care provider who worked for the child care provider for an average of at least ten hours per  
27 week for at least a three-month period during the tax year for which a tax credit is claimed pursuant  
28 to this section and who is not an immediate family member of the child care provider;

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

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, 2026, 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 section 105.1500. Notwithstanding section 32.057 or any other tax confidentiality law  
20 to the contrary, the department of revenue may disclose tax information to the department for the  
21 purpose of the verification of a child care provider's eligible employer withholding tax under this  
22 section.

23 10. The department may promulgate rules and adopt statements of policy, procedures, forms  
24 and guidelines to implement and administer the provisions of this section. Any rule or portion of a  
25 rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in  
26 this section shall become effective only if it complies with and is subject to all of the provisions of  
27 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and  
28 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the  
29 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
30 grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be  
31 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, 2031, unless  
34 reauthorized by the general assembly;

35 (2) The act shall terminate on September first of the calendar year immediately following  
36 the calendar year in which the program authorized under this section is sunset;

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