

HOUSE BILL NO. 2948

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RUSH.

6271H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a caregiver tax credit.

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
2 known as section 135.1168, to read as follows:

**135.1168. 1. This section shall be known and may be cited as the "Caregiver Tax
2 Credit Act".**

3 2. As used in this section, the following terms mean:

4 (1) "Department", the department of revenue;

**5 (2) "Eligible caregiver", any resident individual who provides ongoing
6 assistance, supervision, transportation, or support to a family member living in this
7 state who is an eligible care recipient;**

8 (3) "Eligible care recipient", a legal adult who resides in this state and who:

9 (a) Is sixty years of age or older; or

**10 (b) Is under sixty years of age but has a physical or developmental disability
11 requiring daily assistance;**

**12 (4) "Qualified expenses", for any eligible caregiver in a given tax year,
13 documented caregiving costs incurred for the care of the eligible care recipient
14 including, but not limited to:**

15 (a) Adult day program fees;

16 (b) In-home care services;

17 (c) Transportation for medical or support needs;

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 (d) Respite care; or

19 (e) Supplies or equipment used to support the eligible care recipient's daily
20 living;

21 (5) "Tax credit", a credit against the tax otherwise due under chapter 143,
22 excluding withholding tax imposed under sections 143.191 to 143.265.

23 3. For all tax years beginning on or after January 1, 2027, an eligible caregiver
24 shall be allowed to claim a tax credit against the eligible caregiver's state tax liability in
25 an amount equal to one thousand dollars per tax year or an amount equal to the total
26 amount of all qualified expenses incurred for the care of the eligible care recipient in a
27 given tax year, whichever is greater, but not to exceed one thousand five hundred dollars
28 per tax credit per tax year.

29 4. No eligible care recipient shall be claimed for more than one tax credit in the
30 same tax year. If an eligible care recipient may be claimed by two or more eligible
31 caregivers for a tax year beginning in the same calendar year, the department may
32 adopt rules and regulations addressing such instance and reference the provisions of the
33 Internal Revenue Code of 1986, as amended, or other provisions of the laws of the
34 United States relating to federal income taxes.

35 5. In the event the eligible caregiver provides caregiving to multiple eligible care
36 recipients and meets all the requirements under this section, the qualified taxpayer may
37 claim a separate tax credit for each eligible care recipient, up to an annual limit that
38 shall be determined by the department, per tax year under this section.

39 6. Tax credits issued under the provisions of this section shall be refundable. No
40 tax credit claimed under this section shall be carried forward to any subsequent tax
41 year. No tax credit claimed under this section shall be assigned, transferred, sold, or
42 otherwise conveyed.

43 7. For an eligible caregiver to qualify for a tax credit under this section, the
44 caregiver shall provide documentation or other proof demonstrating that such
45 caregiver:

46 (1) Is a resident of this state;

47 (2) Provides ongoing care to an eligible care recipient; and

48 (3) (a) Has claimed the eligible care recipient as a dependent for the tax year for
49 which the tax credit is claimed; or

50 (b) Has not claimed the eligible care recipient as a dependent but has
51 demonstrated adequate proof of regular caregiving responsibility, as determined by the
52 department.

53 8. (1) To verify that the costs associated with caregiving are eligible qualified
54 expenses, the eligible caregiver may submit:

- 55 **(a) Receipts;**
56 **(b) Attendance logs from adult day programs;**
57 **(c) Transportation logs;**
58 **(d) Agency invoices;**
59 **(e) Caregiving logs signed by the caregiver; or**
60 **(f) Any other documentation or proof required by the department.**

61 **(2) The department may establish simplified reporting for eligible caregivers**
62 **with limited documentation.**

63 **(3) No medical records or private health information shall be required to be**
64 **submitted in order to qualify for the tax credit under this section.**

65 **9. The department, alone or in coordination with the department of health and**
66 **senior services, shall produce and distribute materials, publications, or other resources**
67 **to educate the public and caregivers on the tax credit authorized under the provisions of**
68 **this section. Such materials, publications, or other resources shall be published or**
69 **otherwise made available on the department's website and be distributed to adult day**
70 **programs, home health care agencies, senior citizen centers, faith organizations, and**
71 **communities with a high caregiving burden.**

72 **10. The department shall prepare an annual report containing statistical**
73 **information regarding the tax credits issued under this section for the previous tax year**
74 **including, but not limited to, the number of taxpayers claiming a tax credit, the number**
75 **of total credits claimed and the credit amount, the average amount awarded per tax**
76 **credit and the average amount awarded per taxpayer, distribution by zip code, and the**
77 **estimated statewide caregiving impact. Reports shall omit personal identifying**
78 **information and no data shall be disclosed in any form that allows the personal**
79 **identification of any taxpayer or care recipient to any individual or entity.**

80 **11. The department of revenue shall promulgate all necessary rules and**
81 **regulations for the administration of this section including, but not limited to, rules**
82 **relating to the verification of taxpayer's eligibility, distribution of refunds, multi-**
83 **recipient claims, documentation standards, and fraud prevention procedures. The**
84 **department of revenue may coordinate with the department of health and senior**
85 **services for the administration of this section and the promulgation of rules and**
86 **regulations. Any rule or portion of a rule, as that term is defined in section 536.010, that**
87 **is created under the authority delegated in this section shall become effective only if it**
88 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
89 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
90 **vested with the general assembly pursuant to chapter 536 to review, to delay the**
91 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**

92 then the grant of rulemaking authority and any rule proposed or adopted after August
93 28, 2026, shall be invalid and void.

94 12. Under section 23.253 of the Missouri sunset act:

95 (1) The provisions of the new program authorized under this section shall sunset
96 six years after the effective date of this section unless reauthorized by an act of the
97 general assembly;

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

101 (3) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit
102 properly issued before this program was sunset in a tax year after the program is sunset.

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