

HOUSE BILL NO. 3121

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DOUGLAS.

6730H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapters 143 and 167, RSMo, by adding thereto two new sections relating to school meals.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapters 143 and 167, RSMo, are amended by adding thereto two new sections, to be known as sections 143.1275 and 167.202, to read as follows:

143.1275. 1. As used in this section, the following terms mean:

2 (1) "Deduction", an amount subtracted from a taxpayer's Missouri adjusted
3 gross income to determine the taxpayer's Missouri taxable income for a given tax year;

4 (2) "Qualified amount", the amount donated by a qualified taxpayer in a given
5 tax year to the healthy school meals for all fund established under section 167.202;

6 (3) "Qualified taxpayer", any entity that is exempt from taxation under 26
7 U.S.C. Section 501, as amended, or any individual with an income tax liability under
8 chapter 143, excluding the withholding tax imposed by sections 143.191 to 143.265, who
9 has donated to the healthy school meals for all fund established under section 167.202.

10 2. For all tax years beginning on or after January 1, 2027, in addition to all other
11 deductions and modifications allowed by law, a qualified taxpayer shall be allowed a
12 deduction up to seventy-five percent of such qualified taxpayer's qualified amount.

13 3. The department of revenue shall promulgate all necessary rules and
14 regulations for the administration of this section including, but not limited to, rules
15 relating to the verification of a taxpayer's qualified amount. Any rule or portion of a
16 rule, as that term is defined in section 536.010, that is created under the authority
17 delegated in this section shall become effective only if it complies with and is subject to

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 all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
19 chapter 536 are nonseverable and if any of the powers vested with the general assembly
20 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul
21 a rule are subsequently held unconstitutional, then the grant of rulemaking authority
22 and any rule proposed or adopted after August 28, 2026, shall be invalid and void.

23 4. Under section 23.253 of the Missouri sunset act:

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

27 (2) This section shall terminate on September first of the calendar year
28 immediately following the calendar year in which the program authorized under this
29 section is sunset.

167.202. 1. This section shall be known and may be cited as the "Missouri Free
2 School Meals Program".

3 2. As used in this section, the term "school" means any of the following entities
4 that are incorporated in Missouri and that do not discriminate on the basis of race,
5 color, or national origin and accepts public funds:

6 (1) A charter school as described in section 160.400;

7 (2) A private school;

8 (3) A public school as defined in section 160.011; or

9 (4) A public or private virtual school.

10 3. (1) Schools may participate in the Missouri free school meals program if they
11 elect to through a process determined by the department of elementary and secondary
12 education.

13 (2) Schools participating in the Missouri free school meals program shall seek all
14 sources of federal reimbursement from the United States Department of Agriculture
15 National School Lunch Program, including the United States Department of Agriculture
16 Community Eligibility Provision.

17 (3) Schools participating in the Missouri free school meals program shall provide
18 to all students at no cost up to two federally reimbursable meals per school day, with a
19 maximum of one free breakfast and one free lunch.

20 4. (1) The department of elementary and secondary education shall provide to
21 each school participating in the Missouri free school meals program state aid for each
22 school lunch and breakfast served to a student, with a maximum of one breakfast and
23 one lunch per student per school day.

24 (2) The amount of state aid per meal shall be equal to the difference between the
25 applicable federal reimbursement rate at that school site for a free meal, as determined

26 annually by the United States Department of Agriculture, and the actual federal
27 reimbursement received by the participating school for the breakfast or lunch served to
28 the student.

29 (3) In the event that there are insufficient funds in the healthy school meals for
30 all fund to reimburse schools participating in the Missouri free school meals program,
31 all reimbursements to participating schools shall be prorated so that each participating
32 school receives the same reimbursement per student.

33 5. (1) The department of elementary and secondary education shall submit a
34 biennial report to the general assembly detailing:

- 35 (a) Student participation rates in the program;
36 (b) Reduction in food insecurities based on participation in the program; and
37 (c) Program costs and efficiencies.

38 (2) The department of elementary and secondary education may conduct or
39 commission audits as necessary to ensure fiscal accountability.

40 6. (1) There is hereby created in the state treasury the "Healthy School Meals
41 for All Fund", which shall consist of moneys from all net proceeds from video lottery
42 terminals operated in this state, up to one percent, and any gifts, bequests, grants, or
43 donations. The state treasurer shall be custodian of the fund. In accordance with
44 sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund
45 shall be a dedicated fund and, upon appropriation, moneys in this fund shall be used
46 solely as provided under subsection 9 of this section.

47 (2) Notwithstanding the provisions of section 33.080 to the contrary, any moneys
48 remaining in the fund at the end of the biennium shall not revert to the credit of the
49 general revenue fund.

50 (3) The state treasurer shall invest moneys in the fund in the same manner as
51 other funds are invested. Any interest and moneys earned on such investments shall be
52 credited to the fund.

53 7. (1) Moneys in the healthy school meals for all fund shall be used solely as
54 follows:

- 55 (a) To reimburse schools participating in the Missouri free school meals
56 program under this section; and
57 (b) For implementation of such program and technical assistance, training, and
58 program administration, not to exceed five percent of the moneys available.

59 (2) Moneys generated under subsection 6 of this section shall supplement federal
60 funds or other state funds available for school nutrition programs.

61 8. Nothing in this section shall be construed to create an individual entitlement
62 to services under this program.

63 **9. The department of elementary and secondary education shall pursue all**
64 **available federal waivers, demonstration projects to end childhood hunger, and funding**
65 **opportunities, including direct certification through Medicaid and other benefit**
66 **programs, as permitted by federal law.**

67 **10. The department of elementary and secondary education shall promulgate**
68 **rules to implement the provisions of this section, including rules for maximizing federal**
69 **reimbursement. Any rule or portion of a rule, as that term is defined in section 536.010,**
70 **that is created under the authority delegated in this section shall become effective only if**
71 **it complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
72 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
73 **vested with the general assembly pursuant to chapter 536 to review, to delay the**
74 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**
75 **then the grant of rulemaking authority and any rule proposed or adopted after the**
76 **effective date of this section shall be invalid and void.**

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