

SECOND REGULAR SESSION

HOUSE BILL NO. 3359

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RIGGS.

6742H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for certain charitable donations.

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 135.655, to read as follows:

**135.655. 1. This section shall be known and may be cited as the "STEAM and
2 Robotics Workforce Development and Innovation Act of 2026".**

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

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

**5 (2) "Eligible donation", cash; the fair market value of donations of software,
6 hardware, tools, supplies, materials, or curriculum; or the imputed monetary value of
7 services rendered in the form of employee hours donated to such programs, up to a
8 maximum of two hundred donated hours per year per taxpayer. The monetary value of
9 each hour of donated employee hours shall be the employee's hourly wage or the
10 employee's annual salary divided by one thousand six hundred eighty hours;**

**11 (3) "Eligible program", a science, technology, engineering, art, and math
12 (STEAM) or robotics program offered by a qualified school that serves one or more
13 grades K-12, the primary focus of which is STEAM or robotics education, including
14 workforce development, apprenticeship, or mentorship in a STEAM field or the field of
15 robotics, and that is registered with the Missouri department of elementary and
16 secondary education;**

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.

17 (4) "Qualified school", an accredited Missouri public or private school that is an
18 elementary school or high school as such terms are defined under section 160.011, or K-
19 12 public school district;

20 (5) "Tax credit", a credit against the tax otherwise due under chapter 143 or 148,
21 excluding withholding tax imposed under sections 143.191 to 143.265;

22 (6) "Taxpayer", an individual, partnership, corporation, or other entity subject
23 to the state income tax imposed under chapter 143, or any charitable organization that
24 is exempt from federal income tax and whose Missouri unrelated business taxable
25 income, if any would be subject to the state income tax imposed under chapter 143.

26 3. For all tax years beginning on or after January 1, 2027, a qualified taxpayer
27 shall be allowed to claim a tax credit against the taxpayer's state tax liability in an
28 amount equal to twenty percent of the value of all eligible donations made by the
29 taxpayer's during the given tax year, not to exceed fifty thousand dollars per taxpayer
30 per tax year.

31 4. The cumulative amount of tax credits allowed to all taxpayers under this
32 section shall not exceed ten million dollars per tax year. If the amount of tax credits
33 claimed in a tax year under this section exceeds ten million dollars, tax credits shall be
34 allowed based on the order in which they are claimed.

35 5. Tax credits issued under the provisions of this section shall not be refundable,
36 but for tax years where the amount of the credit exceeds the tax liability, the difference
37 between the tax credit and the tax liability may be carried forward for the next seven
38 succeeding tax years or until the full credit has been claimed, whichever occurs first.

39 6. Up to one hundred percent of tax credits provided under this program may be
40 assigned, transferred, sold, or otherwise conveyed by filing a notarized endorsement
41 thereof with the department that names the transferee, the amount of tax credit
42 transferred, and the value received for the tax credit, as well as any other information
43 reasonably requested by the department. For a taxpayer with flow-through tax
44 treatment to its members, partners, or shareholders, the tax credit shall be allowed to
45 members, partners, or shareholders in proportion to their share of ownership on the last
46 day of the taxpayer's tax period.

47 7. The department shall prescribe the manner in which the tax credit may be
48 applied for. The application for tax credits authorized under this section shall be made
49 no later than the end of the taxpayer's tax period immediately following the tax period
50 for which the tax credits are being claimed. In the application to claim tax credits under
51 this section, a taxpayer shall list for each eligible donation for which the credit is
52 claimed:

53 (1) The type and amount or value of the donation;

54 **(2) The name and address of the school that received the donation and a**
55 **description of the eligible program that the donation supported;**

56 **(3) An itemized list of the items contributed, if applicable;**

57 **(4) The name and job title of each employee whose hours were donated and for**
58 **each such employee a log of dates and times such hours were donated and the total**
59 **number of hours donated, if applicable; and**

60 **(5) A statement from the school attesting to the eligible donation received,**
61 **verifying the taxpayer's information, the date the eligible donation was received, the**
62 **type of donation, amount or value of the donation, and the accuracy of the logs that**
63 **show the dates and times volunteer hours were donated.**

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65 **If the taxpayer applying for the tax credit meets all criteria required under this section**
66 **or otherwise established by the department, the department shall issue a tax credit**
67 **certificate in the appropriate amount.**

68 **8. Not later than January 1, 2027, the department of elementary and secondary**
69 **education shall set forth applications, a registration system, and any additional**
70 **guidelines in order for programs to register and qualify as eligible programs under the**
71 **provisions of this section. The department of elementary and secondary education shall**
72 **also promote awareness of the availability of this tax credit among businesses,**
73 **educational institutions, and STEAM and robotics nonprofits.**

74 **9. On or before September first of each year, the department shall prepare and**
75 **submit an annual report to the general assembly reviewing the costs and benefits of the**
76 **program and containing statistical information regarding the tax credits issued under**
77 **this section for the previous tax year, including the total amount of tax credits claimed in**
78 **the tax year, the types of donations and average amount or value of each type of eligible**
79 **donation made, the total number of eligible programs receiving eligible donations, and**
80 **the total amount expended on the program.**

81 **10. Notwithstanding any provision of section 105.1500 to the contrary, any**
82 **requirement to provide information, documents, or records under this section, and any**
83 **requirement established by the department to provide information, documents, or**
84 **records for the purpose of administering and enforcing this section, shall be exempt**
85 **from section 105.1500.**

86 **11. The department of economic development, the department of revenue, and**
87 **the department of elementary and secondary education may adopt such rules,**
88 **statements of policy, procedures, forms, and guidelines as may be necessary to carry**
89 **out the provisions of this section and shall promulgate all necessary rules and**
90 **regulations for the administration of this section. Any rule or portion of a rule, as that**

91 term is defined in section 536.010, that is created under the authority delegated in this
92 section shall become effective only if it complies with and is subject to all of the
93 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter
94 536 are nonseverable and if any of the powers vested with the general assembly
95 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul
96 a rule are subsequently held unconstitutional, then the grant of rulemaking authority
97 and any rule proposed or adopted after August 28, 2026, shall be invalid and void.

98 **12. Under section 23.253 of the Missouri sunset act:**

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

102 **(2) This section shall terminate on September first of the calendar year**
103 **immediately following the calendar year in which the program authorized under this**
104 **section is sunset; and**

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

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