

HOUSE BILL NO. 3268

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JOHNSON.

7001H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for providing services to homeless persons.

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 135.390, to read as follows:

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

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

3 (2) "Eligible taxpayer", a taxpayer who is a:

4 (a) Qualified provider of employment services to homeless persons;

5 (b) Qualified provider of employment to homeless persons; or

6 (c) Qualified provider of housing to homeless persons;

7 (3) "Homeless", the same meaning as assigned to that term under section
8 67.1062;

9 (4) "Qualified provider of employment services to homeless persons", a taxpayer
10 who has been certified pursuant to subsection 4 of this section;

11 (5) "Qualified provider of employment to homeless persons", a taxpayer who
12 has been certified pursuant to subsection 5 of this section;

13 (6) "Qualified provider of housing to homeless persons", a taxpayer who has
14 been certified pursuant to subsection 6 of this section;

15 (7) "Tax credit", a credit against the tax otherwise due pursuant to chapter 143,
16 excluding withholding tax imposed pursuant to sections 143.191 to 143.265;

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 **(8) "Taxpayer", a person, firm, a partner in a firm, corporation, or a**
18 **shareholder in an S corporation doing business in the state of Missouri and subject to**
19 **the state income tax imposed by the provisions of chapter 143, including any charitable**
20 **organization which is exempt from federal income tax and whose Missouri unrelated**
21 **business taxable income, if any, would be subject to the state income tax imposed under**
22 **chapter 143.**

23 **2. For all tax years beginning on or after January 1, 2027, an eligible taxpayer**
24 **shall be allowed to claim a tax credit against such taxpayer's income tax liability in an**
25 **amount not to exceed ten thousand dollars for each tax year in which the eligible**
26 **taxpayer is a qualified provider of employment services, a qualified provider of**
27 **employment, or a qualified provider of housing services to homeless persons. Tax**
28 **credits authorized by this section shall not be refundable or transferable, but may be**
29 **carried forward to a taxpayer's subsequent three tax years.**

30 **3. The total amount of tax credits authorized under this section shall not exceed**
31 **one million dollars per fiscal year.**

32 **4. The department shall be responsible for creating and publishing guidelines for**
33 **determining who is a qualified provider of employment services to homeless persons.**
34 **The department shall create an application for taxpayers to apply to be certified as**
35 **qualified providers of employment services to homeless persons. In order to receive**
36 **such certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer**
37 **provides services or training designed specifically to help homeless persons find and**
38 **secure meaningful employment opportunities. Examples of taxpayers who may receive**
39 **such a certification include, but are not limited to, workforce development agencies and**
40 **employment training agencies who provide educational and job-seeking services**
41 **tailored specifically for homeless persons. Any certification granted under this**
42 **subsection shall be valid for twelve months, and such certification may be reauthorized**
43 **for subsequent years.**

44 **5. The department shall be responsible for creating and publishing guidelines for**
45 **determining who is a qualified provider of employment to homeless persons. The**
46 **department shall create an application for taxpayers to apply to be certified as qualified**
47 **providers of employment to homeless persons. In order to receive such certification, a**
48 **taxpayer shall, at a minimum, demonstrate that such taxpayer provides employment of**
49 **at least twenty-eight hours per week, at a wage rate that meets or exceeds the state**
50 **minimum wage rate under section 290.502, to one or more homeless persons. Any**
51 **certification granted under this subsection shall be valid for twelve months, and such**
52 **certification may be reauthorized for subsequent years.**

53 **6. The department shall be responsible for creating and publishing guidelines for**
54 **determining who is a qualified provider of housing for homeless persons. The**
55 **department shall create an application for taxpayers to apply to be certified as qualified**
56 **providers of housing to homeless persons. In order to receive such certification, a**
57 **taxpayer shall, at a minimum, demonstrate that such taxpayer leases, rents, or provides**
58 **free of charge adequate income-based residential housing to homeless persons. Any**
59 **certification granted under this subsection shall be valid for twelve months, and such**
60 **certification may be reauthorized for subsequent years.**

61 **7. The department shall design and publish an application for taxpayers to**
62 **receive the credit authorized in this section. The application shall require a taxpayer to**
63 **provide proof that such taxpayer has been certified or recertified, within one calendar**
64 **year of the date such application is received by the department, as a qualified provider**
65 **of employment services, employment, or housing to homeless persons, under subsections**
66 **4 to 6 of this section. Applications shall be accepted and approved by the department on**
67 **a first-come, first-served basis. Subject to the provisions of subsection 3 of this section,**
68 **the department shall issue certificates of eligibility to those taxpayers who submit**
69 **applications which have been approved.**

70 **8. The tax credit authorized pursuant to this section shall be considered a**
71 **domestic and social tax credit for the purposes of sections 135.800 to 135.830.**

72 **9. The department may promulgate such rules or regulations as are necessary to**
73 **administer the provisions of this section. Any rule or portion of a rule, as that term is**
74 **defined in section 536.010, that is created under the authority delegated in this section**
75 **shall become effective only if it complies with and is subject to all of the provisions of**
76 **chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**
77 **nonseverable and if any of the powers vested with the general assembly pursuant to**
78 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**
79 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**
80 **proposed or adopted after August 28, 2026, shall be invalid and void.**

81 **10. Pursuant to section 23.253 of the Missouri Sunset Act:**

82 **(1) The program authorized pursuant to this section shall automatically sunset**
83 **December 31, 2032, unless reauthorized by an act of the general assembly;**

84 **(2) This section shall terminate on September first of the calendar year**
85 **immediately following the calendar year in which the program authorized pursuant to**
86 **this section is sunset; and**

87 **(3) The provisions of this subsection shall not be construed to impair or impede**
88 **the state's fulfillment of any obligations, including the authorization, issuance, or**

89 **redemption of tax credits, incurred pursuant to this section prior to the date the**
90 **program authorized pursuant to this section is sunset.**

✓