

HB 3268 -- TAX CREDIT FOR PROVIDING SERVICES TO HOMELESS PERSONS

SPONSOR: Johnson

For all tax years beginning on or after January 1, 2027, this bill allows eligible taxpayers to receive a tax credit for providing employment services, employment, or housing services to homeless persons. The amount of the tax credit for an eligible taxpayer must not exceed \$10,000 per tax year, and the total amount of tax credits authorized per fiscal year must not exceed \$1 million.

The Department of Economic Development (DED) must publish guidelines for determining who is a qualified provider of employment services, employment, or housing to homeless persons, as described in the bill. DED must also design and publish an application for taxpayers to apply for and receive this tax credit.

This tax credit program must be considered a domestic and social tax credit for the purpose of the Tax Credit Accountability Act.

The tax credit sunsets on December 31, 2032.

This bill is similar to HB 2955 (2026) and SB 1044 (2026).