

HB 3359 -- TAX CREDITS FOR CERTAIN CHARITABLE DONATIONS

SPONSOR: Riggs

This bill creates the "STEAM and Robotics Workforce Development and Innovation Act of 2026" and defines "eligible program" for the purpose of the bill to include a science, technology, engineering, art, and math (STEAM) or robotics program registered with the Department of Elementary and Secondary Education. The bill creates a tax credit program beginning in the 2027 tax year for an amount not to exceed 10 million dollars for eligible donations of software, hardware, tools, supplies, materials, or curriculum including employee hours to Missouri public or private schools that have an eligible STEAM or robotics program. If the amount of tax credits claimed in the tax year exceeds 10 million dollars, tax credits will be allowed based on the order in which they are claimed.

The bill requires the Department to prescribe the manner in which tax credits can be applied for, as outlined in the bill, and to submit an annual report by September 1st to the General Assembly reviewing the costs and benefits of the program.

This bill will sunset six years after the effective date.