

SENATE BILL NO. 794

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR WASHINGTON.

3588S.01I

KRISTINA MARTIN, Secretary

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 known as section 135.390, to read as follows:

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

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

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

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

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

(c) Qualified provider of housing to homeless persons;

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

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

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

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

22 (7) "Taxpayer", a person, firm, a partner in a firm,
23 corporation, or a shareholder in an S corporation doing
24 business in the state of Missouri and subject to the state
25 income tax imposed by the provisions of chapter 143,
26 excluding withholding tax imposed by sections 143.191 to
27 143.265, including any charitable organization which is
28 exempt from federal income tax and whose Missouri unrelated
29 business taxable income, if any, would be subject to the
30 state income tax imposed under chapter 143.

31 2. For all tax years beginning on or after January 1,
32 2025, an eligible taxpayer shall be allowed to claim a tax
33 credit against such taxpayer's income tax liability in an
34 amount not to exceed ten thousand dollars for each tax year
35 in which the eligible taxpayer is a qualified provider of
36 employment services, a qualified provider of employment, or
37 a qualified provider of housing services to homeless
38 persons. Tax credits authorized by this section shall not
39 be refundable or transferable, but may be carried forward to
40 a taxpayer's subsequent three tax years.

41 3. The total amount of tax credits authorized under
42 this section shall not exceed one million dollars per fiscal
43 year.

44 4. The department shall be responsible for creating
45 and publishing guidelines for determining who is a qualified
46 provider of employment services to homeless persons. The
47 department shall create an application for taxpayers to
48 apply to be certified as qualified providers of employment
49 services to homeless persons. In order to receive such
50 certification, a taxpayer shall, at a minimum, demonstrate

51 that such taxpayer provides services or training designed
52 specifically to help homeless persons find and secure
53 meaningful employment opportunities. Examples of taxpayers
54 who may receive such a certification include, but are not
55 limited to, workforce development agencies and employment
56 training agencies who provide educational and job-seeking
57 services tailored specifically for homeless persons. Any
58 certification granted under this subsection shall be valid
59 for twelve months, and such certification may be
60 reauthorized for subsequent years.

61 5. The department shall be responsible for creating
62 and publishing guidelines for determining who is a qualified
63 provider of employment to homeless persons. The department
64 shall create an application for taxpayers to apply to be
65 certified as qualified providers of employment to homeless
66 persons. In order to receive such certification, a taxpayer
67 shall, at a minimum, demonstrate that such taxpayer provides
68 employment of at least twenty-eight hours per week, at a
69 wage rate that meets or exceeds the state minimum wage rate
70 under section 290.502, to one or more homeless persons. Any
71 certification granted under this subsection shall be valid
72 for twelve months, and such certification may be
73 reauthorized for subsequent years.

74 6. The department shall be responsible for creating
75 and publishing guidelines for determining who is a qualified
76 provider of housing for homeless persons. The department
77 shall create an application for taxpayers to apply to be
78 certified as qualified providers of housing to homeless
79 persons. In order to receive such certification, a taxpayer
80 shall, at a minimum, demonstrate that such taxpayer leases,
81 rents, or provides free of charge adequate income-based
82 residential housing to homeless persons. Any certification

83 granted under this subsection shall be valid for twelve
84 months, and such certification may be reauthorized for
85 subsequent years.

86 7. The department shall design and publish an
87 application for taxpayers to receive the credit authorized
88 in this section. The application shall require a taxpayer
89 to provide proof that such taxpayer has been certified or
90 recertified, within one calendar year of the date such
91 application is received by the department, as a qualified
92 provider of employment services, employment, or housing to
93 homeless persons, under subsections 4 to 6 of this section.
94 Applications shall be accepted and approved by the
95 department on a first-come, first-served basis. The
96 department shall issue certificates of eligibility to those
97 taxpayers who submit applications which have been approved.

98 8. The department may promulgate such rules or
99 regulations as are necessary to administer the provisions of
100 this section. Any rule or portion of a rule, as that term
101 is defined in section 536.010, that is created under the
102 authority delegated in this section shall become effective
103 only if it complies with and is subject to all of the
104 provisions of chapter 536 and, if applicable, section
105 536.028. This section and chapter 536 are nonseverable and
106 if any of the powers vested with the general assembly
107 pursuant to chapter 536 to review, to delay the effective
108 date, or to disapprove and annul a rule are subsequently
109 held unconstitutional, then the grant of rulemaking
110 authority and any rule proposed or adopted after August 28,
111 2024, shall be invalid and void.

112 9. Under section 23.253 of the Missouri sunset act:

113 (1) The program authorized under this section shall
114 automatically sunset on December 31, 2030, unless
115 reauthorized by an act of the general assembly;

116 (2) If such program is reauthorized, the program
117 authorized under this section shall automatically sunset
118 twelve years after the effective date of the reauthorization
119 of this section;

120 (3) This section shall terminate on September first of
121 the calendar year immediately following the calendar year in
122 which the program authorized under this section is sunset;
123 and

124 (4) The provisions of this subsection shall not be
125 construed to limit or in any way impair the department of
126 revenue's ability to redeem tax credits authorized on or
127 before the date the program authorized pursuant to this
128 section expires, or a taxpayer's ability to redeem such tax
129 credits.

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