

FIRST REGULAR SESSION

HOUSE BILL NO. 819

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WASHINGTON.

1644H.021

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for providers of 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) "Eligible amount", for any taxpayer, the amount of such taxpayer's income tax liability in a given tax year under chapter 143, excluding taxes withheld under sections 143.191 to 143.265, up to and including ten thousand dollars;

(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 as such under the provisions of subsection 4 of this section;

(5) "Qualified provider of employment to homeless persons", a taxpayer who has been certified as such under the provisions of subsection 5 of this section;

(6) "Qualified provider of housing to homeless persons", a taxpayer who has been certified as such under the provisions of subsection 6 of this section.

2. For all tax years beginning on or after January 1, 2020, an eligible taxpayer shall be allowed to claim a tax credit against such taxpayer's income tax liability under chapter

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.

18 143, excluding withholding tax imposed by sections 143.191 to 143.265, in such taxpayer's
19 eligible amount.

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

22 4. The division of workforce development within the department of economic
23 development, or any other Missouri state agency, shall be responsible for creating and
24 publishing guidelines for determining who is a qualified provider of employment services
25 to homeless persons. The division shall create an application for taxpayers to apply to be
26 certified as qualified providers of employment services to homeless persons. In order to
27 receive such certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer
28 provides services or training designed specifically to help homeless persons find and secure
29 meaningful employment opportunities. Examples of taxpayers who may receive such a
30 certification include, but are not limited to, workforce development agencies and
31 employment training agencies who provide educational and job-seeking services tailored
32 specifically for homeless persons. Any certification granted under this subsection shall be
33 valid for twelve months, for purposes of applying to the department of revenue for the tax
34 credit authorized under this section.

35 5. The department of labor shall be responsible for creating and publishing
36 guidelines for determining who is a qualified provider of employment to homeless persons.
37 The department shall create an application for taxpayers to apply to be certified as
38 qualified providers of employment to homeless persons. In order to receive such
39 certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer provides
40 employment of at least twenty-eight hours per week, at a wage rate that meets or exceeds
41 the state minimum wage rate under section 290.502, to one or more homeless persons. Any
42 certification granted under this subsection shall be valid for twelve months, for purposes
43 of applying to the department of revenue for the tax credit authorized under this section.

44 6. The Missouri housing development commission shall be responsible for creating
45 and publishing guidelines for determining who is a qualified provider of housing for
46 homeless persons. The commission shall create an application for taxpayers to apply to be
47 certified as qualified providers of housing to homeless persons. In order to receive such
48 certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer leases, rents,
49 or provides free of charge adequate income-based residential housing to homeless persons.
50 Any certification granted under this subsection shall be valid for twelve months, for
51 purposes of applying to the department of revenue for the tax credit authorized under this
52 section.

53 **7. The department of revenue shall design and publish an application for taxpayers**
54 **to receive the credit authorized in this section. The application shall require a taxpayer to**
55 **provide proof that such taxpayer has been certified or recertified, within one calendar year**
56 **of the date such application is received by the department of revenue, as a qualified**
57 **provider of a employment services, employment, or housing to homeless persons, under**
58 **subsections 4 to 6 of this section. Applications shall be accepted and approved by the**
59 **department of revenue on a first-come, first-served basis. The department of revenue shall**
60 **issue certificates of eligibility to those taxpayers who submit applications which have been**
61 **approved.**

62 **8. The department of revenue, the department of economic development, the**
63 **department of labor, the Missouri housing development commission, and any other agency**
64 **wherein workforce development lies may promulgate such rules or regulations as are**
65 **necessary to administer the provisions of this section. Any rule or portion of a rule, as that**
66 **term is defined in section 536.010, that is created under the authority delegated in this**
67 **section shall become effective only if it complies with and is subject to all of the provisions**
68 **of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**
69 **nonseverable, and if any of the powers vested with the general assembly pursuant to**
70 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**
71 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**
72 **proposed or adopted after August 28, 2019, shall be invalid and void.**

73 **9. Under section 23.253 of the Missouri Sunset Act:**

74 **(1) The program authorized under this section shall automatically sunset six years**
75 **after the effective date of this section, unless reauthorized by an act of the general**
76 **assembly;**

77 **(2) If such program is reauthorized, the program authorized under this section**
78 **shall automatically sunset twelve years after the effective date of the reauthorization of this**
79 **section; and**

80 **(3) This section shall terminate on September first of the calendar year immediately**
81 **following the calendar year in which the program authorized under this section is sunset.**

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