

FIRST EXTRAORDINARY SESSION OF THE  
SECOND REGULAR SESSION

# HOUSE BILL NO. 58

## 100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WASHINGTON.

5879H.01I

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 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 withholding tax imposed by 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.**

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.

16           **2. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall**  
17 **be allowed to claim a tax credit against such taxpayer's income tax liability under chapter**  
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 higher**  
23 **education and workforce development, or any other agency wherein workforce**  
24 **development lies, shall be responsible for creating and publishing guidelines for**  
25 **determining who is a qualified provider of employment services to homeless persons. The**  
26 **division shall create an application for taxpayers to be certified as qualified providers of**  
27 **employment services to homeless persons. In order to receive such certification, a taxpayer**  
28 **shall, at a minimum, demonstrate that such taxpayer provides services or training designed**  
29 **specifically to help homeless persons find and secure meaningful employment**  
30 **opportunities. Examples of taxpayers that may receive such a certification include, but are**  
31 **not limited to, workforce development agencies and employment training agencies that**  
32 **provide educational and job-seeking services tailored specifically for homeless persons.**  
33 **Any certification granted under this subsection shall be valid for twelve months.**

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

42           **6. The Missouri housing development commission shall be responsible for creating**  
43 **and publishing guidelines for determining who is a qualified provider of housing for**  
44 **homeless persons. The commission shall create an application for taxpayers to be certified**  
45 **as qualified providers of housing to homeless persons. In order to receive such**  
46 **certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer leases, rents,**  
47 **or provides free of charge adequate income-based residential housing to homeless persons.**  
48 **Any certification granted under this subsection shall be valid for twelve months.**

49           **7. The department of revenue shall design and publish an application for taxpayers**  
50 **to receive the credit authorized in this section. The application shall require a taxpayer to**  
51 **provide proof that such taxpayer has been certified or recertified, within one calendar year**

52 of the date such application is received by the department of revenue, as a qualified  
53 provider of employment services, employment, or housing to homeless persons, under  
54 subsections 4 to 6 of this section. Applications shall be accepted and approved by the  
55 department of revenue on a first-come, first-served basis. The department of revenue shall  
56 issue certificates of eligibility to those taxpayers that submit applications that have been  
57 approved.

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

70       9. Under section 23.253 of the Missouri Sunset Act:

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

74       (2) If such program is reauthorized, the program authorized under this section  
75 shall automatically sunset twelve years after the effective date of the reauthorization of this  
76 section; and

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

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