

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 544, Page 33, Section 105.145, Line 148,
2 by inserting after all of said section and line the following:

3
4 "135.390. 1. As used in this section, the following terms mean:

5 (1) "Eligible amount", for any taxpayer, the amount of such taxpayer's income tax liability
6 in a given tax year under chapter 143, excluding withholding tax imposed by sections 143.191 to
7 143.265, up to and including ten thousand dollars;

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

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

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

11 (c) Qualified provider of housing to homeless persons;

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

13 (4) "Qualified provider of employment services to homeless persons", a taxpayer who has
14 been certified as such under the provisions of subsection 4 of this section;

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

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

19 2. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall be
20 allowed to claim a tax credit against such taxpayer's income tax liability under chapter 143,
21 excluding withholding tax imposed by sections 143.191 to 143.265, in such taxpayer's eligible
22 amount.

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

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

Action Taken _____ Date _____

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

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

18 7. The department of revenue shall design and publish an application for taxpayers to
19 receive the credit authorized in this section. The application shall require a taxpayer to provide
20 proof that such taxpayer has been certified or recertified, within one calendar year of the date such
21 application is received by the department of revenue, as a qualified provider of employment
22 services, employment, or housing to homeless persons, under subsections 4 to 6 of this section.
23 Applications shall be accepted and approved by the department of revenue on a first-come, first-
24 served basis. The department of revenue shall issue certificates of eligibility to those taxpayers that
25 submit applications that have been approved.

26 8. The department of revenue, the department of higher education and workforce
27 development, the department of labor, the Missouri housing development commission, and any
28 other agency wherein workforce development lies may promulgate such rules or regulations as are
29 necessary to administer the provisions of this section. Any rule or portion of a rule, as that term is
30 defined in section 536.010, that is created under the authority delegated in this section shall become
31 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if
32 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the
33 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective
34 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
35 rulemaking authority and any rule proposed or adopted after August 28, 2020, shall be invalid and
36 void.

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

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

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

42 (3) This section shall terminate on September first of the calendar year immediately
43 following the calendar year in which the program authorized under this section is sunset."; and

44
45 Further amend said bill by amending the title, enacting clause, and intersectional references
46 accordingly.