

HB 2910 -- COMMUNITY POLICE TAX CREDIT

SPONSOR: Merideth

This bill authorizes the "Community Police Tax Credit".

Beginning January 1, 2025, an eligible taxpayer who lives in both a high-crime area and a community policing zone may claim a tax credit of \$3,000.

The Department of Public Safety (DPS) must issue a report that ranks areas from the highest to lowest crime rates in Missouri. The geographic boundaries of the areas and the crime rate calculations will be determined by DPS. "High-crime area" is defined as an area having a crime rate in the top 25% of all areas listed in the report.

The Department of Revenue must verify whether the taxpayer resides in a high-crime area and in a community policing zone.

The tax credits will be refundable, but will not be carried forward to any subsequent tax year. No tax credit will be assigned, transferred, sold, or otherwise conveyed.

The provisions of this program automatically sunset six years after the effective date.

This bill is similar to HB 808 (2023).