

SS SCS HB 121 -- VULNERABLE PERSONS

NEWBORN SAFETY INCUBATORS (Section 210.950)

Currently, newborn safety incubators are authorized to be installed in certain locations for a relinquishing parent to leave a newborn child, up to 45 days of age, without fear of prosecution. This bill modifies the age limit of a newborn infant that can be brought to a newborn safety incubator from 45 days old to 90 days old.

Additionally, the bill creates the "Safe Place for Newborns Fund", and provides that the State of Missouri will match moneys in the amount of up to \$10,000 per installation of newborn safety incubators.

ADOPTION (Sections 135.315 and 453.650)

This bill establishes a fund and an accompanying tax credit known as the "Zero-Cost Adoption Fund Act". There is created in the State Treasury the "Zero-Cost Adoption Fund", which will be administered by the Department of Social Services and of which moneys must be used to:

- (1) Assist Missouri residents in paying for nonrecurring adoption expenses;
- (2) Provide post-adoption assistance;
- (3) Promote adoption and recruit potential adoptive families; and
- (4) Support community-based intervention methods to prevent children from entering foster care;

Priority must be given to adoptions of children out of foster care, though funds can be used for in-state or out-of-state adoptions provided that the person seeking to adopt a child is a Missouri resident.

For all years beginning on or after January 1, 2026, a qualified taxpayer, as defined in the bill, is allowed to claim a tax credit against his or her State tax liability in an amount equal to 100% of his or her qualifying contribution to the Fund. The amount of the credit that is claimed cannot exceed 50% of the qualified taxpayer's State tax liability for the tax year for which the credit is claimed.

Additionally, the tax credits authorized under the provisions of this bill cannot be transferred, sold, assigned, or otherwise conveyed, and are not refundable. The cumulative amount of tax

credits that can be allocated to qualified taxpayers in the first year of this program cannot exceed \$5 million, and such amount will be annually adjusted by the Department of Revenue for inflation; the annual increase will stop when the cumulative amount of tax credits that can be allocated reaches \$75 million.

The bill also outlines responsibilities of the Department, including rulemaking, reallocating unused tax credits, and establishing a procedure that ensures the cumulative amount of tax credits that can be allocated under the program will be allowed on a first-come, first-served basis from the beginning of the calendar year until August 1.

This bill sunsets on December 31st, six years after the effective date.

TAX CREDITS (Sections 135.600 and 135.621)

Currently, a qualified taxpayer, as described in the bill, who contributes to a qualifying maternity home can receive a tax credit equal to 70% of his or her contribution, but is not allowed to claim a credit over \$50,000 in a tax year.

This bill increases the limit that a taxpayer can claim to no more than \$100,000 in a tax year.

Current law authorizes a tax credit for contributions made to diaper banks. This bill authorizes contributes to national diaper banks and defines that term.

Currently, the tax credit sunsets on December 31, 2024. This bill extends the sunset until December 31, 2031.