

HB 364 -- TAX CREDIT FOR CERTAIN CHARITABLE DONATIONS

SPONSOR: Amato

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Health and Mental Health by a vote of 12 to 1.

Beginning January 1, 2026, this bill authorizes a nonrefundable tax credit for local hospital foundation donations. A qualified taxpayer may claim a tax credit in an amount equal to 50% of the value of his or her donations made to a local hospital foundation, an organization that provides financial relief for unpaid hospital bills for services provided at not-for-profit hospitals. The amount of the credit claimed must not exceed \$2,500 per taxpayer. The cumulative amount of tax credits allowed to all taxpayers cannot exceed \$2 million per tax year.

This program sunsets December 31, 2031.

This bill is the same as HB 1731 (2024) and similar to HCS HB 654 (2023).

PROPONENTS: Supporters say that while every hospital has needs, there are not enough resources to go around, and this presents an opportunity for those interested in making donations to the foundations described in the bill.

Testifying in person for the bill were Representative Amato; Missouri Hospital Association; BJC Healthcare Systems, Cox Health, and Ranken Jordan.

OPPONENTS: There was no opposition voiced in person to the committee.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.