

HB 1292 -- PROTECTION OF CHILDREN AND VULNERABLE PERSONS

SPONSOR: Parker

CHAMPION FOR CHILDREN TAX CREDIT (Section 135.341)

Current law authorizes a tax credit for contributions made to CASAs, child advocacy centers, and crisis care centers, as those terms are defined in the bill, with such tax credit equal to 50% of the contribution. For all tax years beginning on or after January 1, 2025, this bill increases the credit to 70% of the contribution, and provides that a taxpayer will not be allowed to claim a credit in excess of \$50,000 in any tax year.

Additionally, the current maximum amount of tax credits that may be authorized for contributions made to qualified agencies is not to exceed \$1.5 million. For all fiscal years beginning on or after July 1, 2025, this bill increases the maximum to \$2.5 million.

Currently, if a taxpayer is denied a tax credit because of a lack of available funds, and that denial results in a balance owed to the State, the taxpayer has 60 days from the notice of denial to make payment arrangements. If the balance is not paid within 60 days from the notice, the remaining balance will be due and payable in the same manner as personal income tax.

This bill states that in the event of a full or partial denial of a tax credit because the cumulative maximum amount of credits has already been redeemed, and that denial results in an income tax balance owed to the State, the taxpayer will not be held liable for any additional tax, penalty, or interest on that income tax balance, provided that payment arrangements are made within 60 days from the issuance of the notice of the credit denial.

The bill repeals the language stating that if the balance is not paid within 60 days from the notice, the remaining balance will be treated as personal income tax.

Finally, this bill reauthorizes and extends the expiration of the tax credit to December 31, 2031.

SAFE CARE PROVIDERS (Section 210.149)

Under this bill, the collaborative practice arrangement requirements for advanced practice registered nurses and physician assistants must be deemed satisfied by the SAFE CARE provider peer review and mentoring relationship set forth in statute for those advanced practice registered nurses and physician assistants who

only provide SAFE CARE services at a regional child assessment center.

ADMISSIBILITY OF CERTAIN EVIDENCE IN CRIMINAL CASES (Sections 491.075 and 492.304)

Currently, under certain circumstances, a statement made by a child under the age of 14 or a vulnerable person, or the visual and aural recording of a verbal or nonverbal statement of the child or vulnerable person, is admissible in evidence in criminal proceedings as substantive evidence to prove the truth of the matter asserted. This bill increases the age to a child under the age of 18 and amends the definition of "vulnerable person" to include a person whose developmental level does not exceed that of an ordinary child of 17 years of age, increased from 14 years of age.